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CUSTOMS

AND

EXCISE TARIFF,

WITH

LIST OF WAREHOUSING PORTS IN THE DOMINION,

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND THE PRINCIPAL FOREIGN CURRENCIES AT CANADIAN CUSTOMS VALUES.

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY.

COMPILED FROM OFFICIAL SOURCES.

As in force from 20th April, 1883. Corrected to 26th June, 1883.

MONTREAL.

MORTON, PHILLIPS & BULMER;

PUBLISHERS,

1883.

The Calligraphic Pen

UNDER STEWART'S PATENTS.

No. 0. STUB OR LEGAL NIBS.

No. 1. COARSE POINTED NIBS.

No 2. MEDIUM POINTED NIBS.

No. 3. FINE POINTED NIBS.

The Calligraphic Pen is the Best self-feeding one made, because possessing all the advantages of its competitors with the addition of the preservation of the writers' Individuality by means of the shading of the letters, removing all objections of Bankers, to signatures made with ink-pencils.

And permitting changes of temperature and the use of nut gall and iron inks the safest for writings which are intended to withstand time.

Finest specimen of mechanism at low price.

Ornamental Black, 4½ in. long	$4 50	6 in. long	$5 00.
Gold Mounted, " "	5 50	"	6 00.

FOR SALE BY ALL STATIONERS.

MORTON, PHILLIPS & BULMER,

SOLE AGENTS FOR CANADA.

MONTREAL.

CUSTOMS

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AND

EXCISE TARIFF,

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WITH

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PUBLISHERS.

1883.

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CUSTOMS TARIFF.

As in force from 20th April, 1883.

1.—*Resolved*, That it is expedient to provide that the value of all Bottles, Flasks, Jars, Demijohns, Carboys, Casks, Hogsheads, Pipes, Barrels, and all other vessels or packages manufactured of Tin, Iron, Lead, Zinc, Glass, or any other material, and capable of holding Liquid; Crates, Barrels and other packages, containing Glass, China, Crockery or Earthenware, and all packages in which goods are commonly placed for home consumption, including Cases in which Bottled Spirits, Wines or Malt Liquors are contained, and every package, being the first receptable or covering, enclosing goods for purposes of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per cent. *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding Liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. *ad valorem;* but all packages not hereinbefore specified, and not specially charged with duty by an unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

2.—*Resolved*, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods and duty shall be collected thereon: and in cases where the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry it is to be made, the Collector of Customs or proper officer shall add the amount of such deduction, and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares and merchandise, imported into Canada, shall be understood to be the ordinary

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wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured, without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser, having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when the goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market value.

3.—*Resolved*, That it is expedient to provide that any or all of the following articles, that is to say: Animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat, and flour of rye, Indian Meal and oatmeal, and flour of meal or any other grain, butter, cheese, fish [salted or smoked], lard, tallow, meats [fresh, salted or smoked], and lumber may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon the proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation, when imported into Canada.

4.—*Resolved*, That it is expedient to provide that if at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States, an additional duty of Customs equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States, be passed in bond through the United States, shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

5.—*Resolved*, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof, upon an examination to be made by an appraiser or proper officer of Customs, at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per cent. of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

6.—*Resolved*, That it is expedient to provide that in determining the dutiable value of merchandise, except when imported from Great Britain, there shall be added to the cost the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and transhipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either in transitu or direct to Canada.

7.—*Resolved*, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods,

wares and merchandise imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures, or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise at the time of exportation, and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them as the case may require. . . . . .

8.—*Resolved*, That it is expedient to provide that no refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs. nor because of the omission in the invoice of any trade discount or other matter or thing which might have the effect of reducing the value of such goods for duty, unless the same shall have been reported to the Collector of Customs within ten days of the date of entry, and the said goods shall have been examined by the said Collector, or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination, and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted with the evidence and all particulars for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

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9.—*Resolved*, That it is expedient to provide that the whole or part of the duty of thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, may be dispensed with upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in said countries.

10.—*Resolved*, That it is expedient to repeal all Acts and parts or Schedules of Acts, and all Orders in Council imposing any duties of Customs upon goods, wares and merchandise, or providing for the exemption of goods, wares and merchandise from Customs duty, when imported into Canada, and to make the following provisions in lieu thereof :—

A

	P. C.
Absinthe	$2.00 per I.G.
Acid, Acetic	15 cents per I.G
Acid, Muriatic	20
Acid, Nitric	20
Acid, Oxalic	Free
Acid, Sulphuric	½ cent per lb.
Acid, Sulphuric and Nitric combined, and all mixed Acids	25
But Carboys and demijohns, containing Acids, Vinegar or other Liquids shall be subject to the same duty as if empty	30
Acetate of Lime	20
Acetate and Nitrate of Lead	5
Aconite Root	Free
Account Books	30
Advertising Pamphlets	$1.00 per 100
Advertising Pictures, or Pictorial Show Cards, or Bills, 6 cents per lb. and	20
African Teak, Wood not further manufactured than sawn or split	Free
Aerated Waters, or Mineral Waters natural, under regulations to be made by the Minister of Customs	Free
Agaric	Free
Agates, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured	10
Agates, Rubies, Pearls, Sapphires, Emeralds, Garnets and Opals, not polished nor otherwise manufactured	Free
Agraffe Pins of Brass, for Pianos	25
Agricultural Implements: Mowing Machines, Self-binding Harvesters, Harvesters without Binders, Binding attachments, Reapers, Sulky and Walking Ploughs and parts of the same, Harrows, Scythes, Horse and Hand Hay Rakes, Garden Rakes of any material, Grain Seed Drills, Spades and Shovels, Hoes, Hay, Straw, Manure, Spading and Mining Forks, and all similar articles and parts thereof	35
Portable Machines, Portable Steam Engines, Threshers and Separators, Horse Powers, Portable Saw Mills and Fanning Mills, and parts thereof	35
Alabaster, Spar, Terra Cotta or Composition Ornaments	20
Alcohol	$1.32½ per I.G.
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.)	18 cents per I.G.

	P. C.
Ale, Beer and Porter, in casks, or otherwise than bottles,	10 cents per I.G.
Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty	Free
Ale, Finings	20
Ale, Ginger	20
Alkanet Root	Free
Almanacs, including Catalogues and Fashion Pamphlets,	$1.00 per 100
Almonds	20
Aloes	Free
Alpacas, Wool, manufactures of, N. E. S.	20
Alpaca, Hair manufactures of, not elsewhere specified	20
Alpaca, Hair unmanufactured	Free
Alum	Free
Aluminium, "Chloride of," or Chloralum	Free
Aluminous Cake or Alum	Free
Ambergris	Free
Amber, Gum	Free
Amber, Manufactures	20
Ammonia, Sulphate of	Free
Anchors	Free
Anise Seed	Free
Angola, Hair unmanufactured	Free
Angola, Hair manufactured, not otherwise specified	20
Annato, liquid or solid	Free
Annato, Seed	Free
Annato-ine, or Extract of Annato	20
Animals, Living, of all kinds, not otherwise specified	20
do Horses, Cattle, Sheep, Swine, Dogs, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other associations. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond	
Animals of all kinds, imported from Newfoundland	Free
Anatomical Preparations	Free
Aniline Dyes, in bulk or packages of not less than one pound weight	Free

	P. C.
Aniline Oil, Crude	Free
Aniline Salts, and Arseniate of	Free
Aniline Dyes, not otherwise provided for	10
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored	10
Antimony	Free
Antiquities, collections of	Free
Anvils	30
Apparatus when imported by and for use of Colleges and Schools and Literary Societies	Free
Apparatus for Electric Light	25
Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free
Apple, dried	2 cents per lb.
Apple, green	40 cents per brl.
Apple Juice, not sweetened	20
Apple Juice, if sweetened, as Fruit Syrup, 1 cent per lb. and	35
Apple, Essence of	$1.90 per I.G. and 20
Apple Trees of all kinds	2 cents each
Arabic Gum	Free
Argols, crude	Free
Argols, dust	Free
Arms, including Muskets, Rifles and other fire arms, not elsewhere specified	20
Arms and Munitions of War for Army and Navy and Canadian Militia	Free
Arrow Root	20
Artificial Flowers	25
Artificial Feathers	25
Arsenic	Free
Arseniate of Aniline	Free
Articles for the use of Governor-General, Foreign Consuls General, Dominion Government, or any Departments thereof, or Senate, or House of Commons	Free
Articles ex-warehoused for Ship's Stores	Free
Asbestos	20
Ashes, Pot, Pearl and Soda	Free
Asparagus	20
Asphaltum	Free
Atlasses	15
Australian Gum	Free
Awnings and Tents	25
Axes of all kinds	30
Axles of Iron or Steel (Car)	25
Axles (Carriage)	30

B

	P. C.
Babbit Metal	10
Bacon and Hams, Shoulders aud Sides	2 cents per lb.
Bagatelle Tables or Boards, with cues and balls	35
Baggage, Travellers	Free
Bags, Cotton, Seamless	2 cents per lb. and 15
Bags, Cotton, made up by the use of the needle	30
Bags, Carpet	30
Bags, Paper, printed	30
Bags, Paper, not printed	25
Bags, containing fine Salt, from all countries	25
Baking Powders	20
Balances and Scales	30
Balls, Glass	30
Balls for Bagatelle Boards	35
Bamboos, unmanufactured	Free
Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades	Free
Bamboos, manufactures of, not elsewhere specified	25
Bananas	20
Barilla	Free
Bark, prepared	20
Bark, Hemlock	Free
Bark, Oak and Tanners	Free
Bark, Oak, extract of Quercitron	Free
Barley	15 cents per bushel
Barley, damaged by water in transitu (on appraised value)	20
Barrels containing Bottled Ale, Beer or Porter	Free
Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free
Barytes, unmanufactured	Free
Barytes, manufactured	20
Baskets of Willow and Bamboo	25
Bath Brick	20
Bay Rum	$1.90 per I. G. and 30
Beads and Bead Ornaments	20
Beans, Breadstuffs	15 cents per bushel
Beans, Tonqua	20
Beans, Vanilla and Nux Vomica	Free
Bedsteads of Iron	35
Bedsteads of Wood	35
Bed Feathers	20

	P. C.
Bed Comforters, or Quilts of Cotton	27½
Beer imported in Bottles	18 cents per I. G.
Beer imported in Wood	10 cents per I. G.
Beef, fresh	1 cent per lb.
Beef, preserved in cans	2 cts. per lb.
Bees	Free
Belladona Leaves	Free
Bees Wax	20
Bells for Churches	Free
Bells, of any material, except for Churches	30
Belts and Trusses	25
Belting of Leather	25
Belting of India Rubber	25
Benzole, not elsewhere specified	7 1/5 cents per I. G.
Bent Glass, for the manufacture of Show Cases	Free
Berries, for dyeing or used in composing dyes	Free
Bibles (see Books)	5
Bichromate of Potash, crude	Free
Bicarbonate, or Saleratus of Potassa	20
Bicarbonate of Soda	20
Bill Heads (Books)	30
Billiard Tables, without pockets, 4½ by 9 feet or under, each $22.50 and	15
Billiard Tables, without pockets, over 4½ by 9 feet, each $25.00 and	15
Billiard Tables, with pockets, 5½ by 11 feet or under, each $35.00 and	15
Billiard Tables, with pockets, all over 5½ by 11 feet, each $40.00 and	15
Binders' Cloths	10
Bird Cages, all kinds	30
Biscuits	20
Bismuth, Metallic	Free
Bitters (see Spirits)	$1.90 per I. G.
Bitters, as Proprietary Medicines	50
Blacking, Shoe and Shoemakers', Ink, Harness and Leather Dressing	25
Black Lead	20
Black Heart Ebony Wood, not further manufactured than sawn or split	Free
Bladders	20
Blackberries	2 cents per quart
Blank Books (see books)	30
Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 7½ cents per lb. and	20
Blue, ultramarine	Free

	P. C.
Blue (ball)	20
Blue Black (dry color)	Free
Boiler Plates (see Iron)	12½
Boilers and Engines, and parts of, not elsewhere specified	25
Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country	25
Bolts (see Iron)	30
Bolts and Nuts together	30
Bolts and Nuts for original construction of Can. Pac. Railway	Free
Bolting Cloth	Free
Bolsters and Pillows	35
Bone Dust, for manufacture of Phosphate and Fertilizers	Free
Bone Ash " " "	Free
Bone Black	20
Bones, crude and manufactured, not burnt, calcined, ground or steamed	Free
Bones, manufactures of, not elsewhere specified	20
Bonnets, not elsewhere specified	25
Books, Printed Periodicals and Pamphlets, not elsewhere specified, not being foreign reprints of British Copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hynm books	15
Printed Periodicals :	
The Christian Gleaner, a monthly magazine, finished or unfinished	Free
The Domestic Monthly, by Blake & Co	Free
Godey's Lady's Book	Free
Frank Leslie's Lady's Magazine	Free
The Ladies' Bazaar, by Leslie & Co	Free
Bow Bells	Free
The Young Ladies' Journal	Free
Demorest's Monthly Magazine	Free
La Mode Illustrée	Free
The Spectator, an American Review of insurance	Free
London Journal (a weekly)	15
Harper's Bazaar	15
Demorest's Illustrated Journal	15
Frank Leslie's Pictorial	15
The World of Fashion	15
Spirit of Arkansas	1 c. each.
Bazaar Paterns, by J. McCall & Co	1 c. each.
Metropolitan Patterns	1 c. each.
Madame Demorest's Catalogue of Patterns	1 c. each.
Butterick & Co's Catalogue	1 c. each.
The Bazaar Dress-Maker, by J. McCall & Co.	1 c. each.
Butterick's Metropolitan Fashions	1 c. each.
Madame Demorest's Portfolio of Fashions	1 c. each.
Madame Demorest's "What to Wear"	1 c. each.
The Delineator, Butterick's	1 c. each.
The Ladies' Quarterly Review, Butterick's	1 c. each.
The Tailor's Monthly Review, Butterick's	1 c. each.
Books, embossed for blind	Free

	P. C.
Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
Books, Educational, for deaf and dumb, exclusively	Free
Books, British Copyright works, reprint of.....15% and	12½
Books, bound, which shall have been printed more than seven years at the date of importation except that foreign reprints of English Copyrighted books shall be subject to the copyright duty.....	Free
Books, printed by any Government, or by any Scientific Association, or other Society now existing for the promotion of learning, and letters issued in the course of their proceedings and not for the purpose of trade.....	Free
Books, Account Books, Copy Books or books to be drawn or written upon.....	30
Books, Copying Books.....	25
Books, printed, lithographed, or copper or steel plate bill-heads, cheques, envelopes and miniature newspapers, drafts, cards, other commercial blank forms, labels of every description and other printed matter, not elsewhere specified.....	30
Book Binders tools and implements..... To include implements that are common to other trades as well as to Bookbinding, when imported by Bookbinders only, and declared by them to be for their own use, such as cutting, ruling, perforating and paging machines, ruling pens, shears, presses, binding cloth, &c.	10
Boots and Shoes, Leather.....	25
Boots and Shoes, Rubber.....	25
Boots and Shoes, Felt.....	25
Boot and Shoe Counters, made from Leather Board.....	½c. per pair
Boot Laces, of any material.....	30
Borax.....	Free
Box Wood, unmanfactured.....	Free
Box Wood, manufactures of, not elsewhere specified.....	25
Botany, specimens of.....	Free
Bottles, Glass (empty).....	30
Braces or Suspenders,.....	30
Brads (see Iron).....	30
Bracelets, made of Hair	20
Braids, all kinds.....	20
Bran, Mill Feed.....	20
Brandy (see Spirits).....$1.45 per I.G.	
Brass, Agraffe Pins for Pianos.....	25
Brass, old and Scrap.....	Free
Brass, seamless drawn tubing, plain and fancy tubing.....	10
Brass, in sheets.....	Free
Brass, Bars and Bolts.....	10

	P.C.
Brass Wire, round or flat	Free
Brass Wire, Cloth	20
Brass, in strips, for printers' rules, not finished	15
Brass, in sheets, subdivisions of, such as strips, or widths cut to sizes or forms, except strips for printers' rules	30
Brass Screws	30
Brass Wire and Rods cut to special lengths	30
Brass, manufacturers of other, not elsewhere specified	30
Breadstuffs, other, not elsewhere specified	20
Brick, Building	20
Brick, Fire-Brick and Tiles for lining Stoves	20
Brick, Bath Brick	20
Brimstone, crude or in roll or flour	Free
Brim Moulds, for gold beaters	Free
British Gum	Free
Bristles	Free
Bridges (see Iron)	25
Britannia Metal, in pigs and bars	Free
Britannia Metal, manufactures of, if not plated	25
Britannia Metal, manufactures of, if plated	30
Bromine	Free
Brooms of all kinds	25
Broom Corn	Free
Brushes	25
Bronze or Dutch Metal	20
Buck Skins, (Glove Leather) tanned or dressed, colored or not colored	10
Buck Skins (Leather) dressed, waxed or glazed	20
Buckwheat	10 cents per bushel
Buckwheat, damaged by water in transitu (on appraised value)	20
Buckwheat, meal or flour	¼ cent per lb.
Buchu Leaves	Free
Builders' Hardware	30
Buffalo, Bison and Camel Hair, unmanufactured	Free
" " " " manufactures of, not elsewhere specified	20
Buggies, of all kinds	35
Bulbous Roots	20
Bullion, Gold and Silver	Free
Bullion, fringe Wool	20
Bullion, fringe Silk	20
Bunting (Wool)	20
Burr Stones, in blocks, unmanufactured, not bound	Free
Burgundy Pitch	Free
Butter	4 cents per lb.
Buttons	25
Button Covers, Crosier	10
Button Moulds	25

C

	P. C.
Cabinet of Coins, Medals and other collections of antiquities	Free
Cabinet Ware or Furniture (wood or iron)	35
Cable, submarine	20
Cables Chain, over 9/16 of an inch in diameter, whether shackled or swivelled or not	5
Cables and Chains, all other (Iron)	20
Cachous, breath sweeteners ..... 1 cent per lb. and	35
Cages, bird cages	30
Calendered Paper, not ruled	22½
Calf Skins, tanned or dressed, but not waxed or dressed	15
Calf Skins, tanned or dressed, waxed or glazed	20
Calumba Root	Free
Camphor Gum	20
Canada Plates (see Iron)	12½
Canary Seed	20
Candles, Tallow ..... 2 cents per lb.	
Candles, Paraffine Wax ..... 5 cents per lb.	
Candles, all others, including Sperm	25
Cane or Rattan, split or otherwise, manufactured	25
Cane Juice, refined Syrups (see sugars) ... ⅝ cents per lb. and	30
Cane Juice, concentrated (see sugars) .. ⅜ cents per lb. and	30
Canvass, for the manufacture of floor oil cloth, not less than 45 inches wide, and not pressed or calendered	Free
Canvas of Flax or hemp, to be used for boat and ship sails.	5
Canvas, all other, not elsewhere specified	20
Cannon and Musket Powder, in kegs and barrels, 4 c. per lb	
Canister Powder, in 1 lb. and ½ lb. tins ..... 15 cts. per lb	
Cans, or packages made of tin or other material, containing fish of any kind, admitted free of duty under any existing law or treaty, not exceeding one quart in contents, 1½ cents per can or package; and 1½ cents additional for each quarter part of.	
Caoutchouc, unmanufactured	Free
Caoutchouc, Clothing	35
Caoutchouc, manufactures of, not elsewhere specified	25
Caps, cloth, wool ..... 10 cents per lb. and	25
Caps and Hats, not elsewhere specified	25
Caps, Fur	25
Caps, Percussion, guns, rifles and pistols	20
Caps, Percussion Copper for blasting	30
Capes, Fur	25
Cars, Railway	30

	P. C.
Cars, Railway and Street, the seat fixtures for, of cast iron, to be classed as castings	25
Locks, Hinges, Window-fasteners and similar articles, to be classed as Carriage Makers' hardware	30
Carbolic or Heavy Oil	10
Carboys, empty or not	30
Card Clothing, machine	25
Cards, devotional	30
Cards, for playing	6 cts. per pack
Cards, printed	30
Cards, Christmas and New Years chromos	25
Cards, embossed	25
Cards, Sunday School	30
Cardimon Seed	Free
Caraway Seed	20
Carpet Bags	30
Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool	10 cents per square yard and 20
Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca goat, or other like animal	5 cents per square yard and 20
Carpets, Brussel	20
Carpets, Dutch	20
Carpets, Jute	25
Carpets, Hemp	20
Carpets, Tapestry	20
Carpets, other, not elsewhere specified	20
Cartridges, for guns, rifles and pistols	30
Cartridges, cases	30
Car Wheels and Axles of iron or steel	25
Carriages, Buggies of all kinds; Farm Waggons, Farm, Railway and Freight Carts, Pleasure Carts or Gigs or similar vehicles, and all other Carriages, not otherwise enumerated	35
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts	30
Carriages, Childrens' Carriages of all kinds	35
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.	
Carriage Hardware	20
Carriages of travellers, and Carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free
Carriage Dusters or Lap Wraps	20

	P. C.
Cashmere Shawls	25
Cashmere, of Silk	30
Cashmere, other, manufacturers of, not elsewhere provided for	20
Caskets, burial, of any material	35
Casts, as models for the use of colleges and schools	Free
Cassia, ground	25
Cassia, unground (spice)	10
Cassimeres, wool ..... 7½ cents per lb. and	20
Castile and White Soap ..... 2 cents per lb.	
Castings, not elsewhere provided for (see Iron)	25
Castor Oil	20
Cattle, for improvement of stock	Free
Cattle, other	20
Catgut Strings or Cut Cord for Musical Instruments	Free
Catgut or Whipgut, unmanufactured	Free
Celluloid or Xyolite, in sheets, lumps or blocks	Free
Celluloid Collars	30
Cement, raw or in stone from quarry (13 cubic feet to ton) $1.00 per ton.	
Cement, burnt and unground ..... 7½ cents per 100 lbs.	
Cement, Hydraulic or Waterlime, ground, including barrels, 40 cents per barrel.	
Cement, in bulk or in bags ..... 9 cents per bush.	
Cement, Portland or Roman	20
Cement, other	20
Chalk and Cliff stone, unmanufactured	Free
Chalk, manufactured	20
Champagne, and all other sparkling wines, in bottles, containing each not more than one quart and more than a pint ..... $3.00 per dozen and	30
Champagne, containing not more than a pint each and more than ½ pint ..... $1.50 per dozen and	30
Champagne, containing ½ pint each or less ..... 75c per dozen and	30
Champagne bottles containing more than one quart each shall pay in addition to $3.00 per dozen bottles at the rate of $1.50 per I.G. on the quality in excess of one quart and	30
NOTE.—The quarts and pints in each case being old Wine Measure.	
Chamomile Flowers	Free
Chamois Skins	20
Charts	20
Chains, Hair, Gold and Silver	20
Chairs, furniture, wood or iron	35
Chair (wrought iron) for railway purposes	17½

	P. C.
Charcoal	20
Cheese	3 cents per lb.
Cheese Cloths	1 cent per square yard and 15
Cheques, printed	30
Chemicals, not elsewhere specified	20
Cherries	1 cent per quart
Cherries, Juice, not sweetened	20
Cherries, Juice, if sweetened, as fruit syrups, 1c. per lb. and	35
Cherry Trees	4 cents each
Chewing Gum, not sweetened	20
Chewing Gum, if sweetened	1 cent per lb. and 35
Chicory, raw or green and substituted for coffee, not elsewhere specified	3 cents per lb.
Chicory, dried, roasted or ground, and substituted for coffee, composed of roots and vegetables	4 cents per lb.
China Clay, natural or ground	Free
Chloralum or Chloride of Aluminium	Free
China Ink (as Stationery)	20
China Ware	25
Chinchona Bark	Free
Chimneys, Lamp (glass)	30
Chloride of Lime	Free
Chinese Blue	Free
Chip Hats	25
Chocolate, not sweetened	20
Chocolate, containing sugar	1 cent per lb. and 25
Chronometer Clocks, as Clocks	35
Chronometer Watches	25
Chronometers for Ships	Free
Chromos, Pictures	20
Chromos, Cards	25
Churns (wood)	25
Church Bells	Free
Church Vestments	20
Cider	20
Cigars	60 cents per lb. and 20
Cigarettes	60 cents per lb. and 20
Cinabar	Free
Cinnamon Ground	25
Cinnamon Unground (spice)	10
Citrons, green fruit	20
Citrons, rinds of, in brine for candying	Free
Clays	Free
Cliff Stone, unmanufactured	Free
Cliff Stone, manufactured	20
Clocks, any parts of, except springs	35
Clock Springs	10

	P. C.
Cloaks, Fur	25
Cloths (see Wool) 7½ cents per lb. and	20
Cloakings and Coatings.. (see Wool) 7½ cents per lb. and	20
Clothing Wool 10 cents per lb. and	25
Clothing, Cotton	30
Clothing, Linen	30
Clothing, India Rubber (see India Rubber Clothing)	35
Clothing, Silk	30
Clothing, horse clothing, shaped 10 cents per lb and	25
Clothing, donation of, for charitable purposes	Free
Clothing, for use of army and navy and Canadian militia	Free
Clout Nails	30
Coal, Anthracite, per ton of 2,000 lbs	50
Coal, Bituminous, per ton of 2,000 lbs	60
Coal Dust	20
Coal, other, per ton of 2,000 lbs	50
Coke, per ton of 2,000 lbs	50
Coke, Gas, when used in Canadian manufacturers only	Free
Coal Facing	20
Coal Oil and Kerosene, distilled, purified 7 1/5 cents per I.G.	
Coal Oil and Kerosene, fixtures und parts thereof	30
Coal Tar	10
Coal Pitch	10
Coats, Fur	25
Cobalt, Ore of	Free
Cobalt, Metallic Color (dry)	Free
Cocoa Matting	25
Cocoauuts $1.00 per 100	
Cocoanuts, imported from place of growth by vessel direct to a Canadian port 50 cents per 100	
Cocoa Paste and Chocolate, not sweetened	20
Cocoa Paste and other preparations of, containing sugar, 1 cent per lb. and	25
Cocoanut, dessicated, when sweetened 1 cent per lb. and	35
Cocoanut, Oil, in its natural state	Free
Cocoa Bean, shell and nibs	Free
Cod Liver Oil, medicated	20
Cod Oil, the produce of the fisheries of the United States and Newfoundland	Free
Cochineal	Free
Coffee, Green, imported from the United States	10
Coffee, Green, imported from other countries than U.S	Free
Coffee, roasted or ground, imported from U.S. 3 c. p. lb. and	10
Coffee, roasted or ground, imported from other countries than U.S 3 cts. per. lb.	
Coffee, substitutes, composed of roots or vegetables 4 cts. per lb.	

	P. C.
offee, all other substitutes	3 cts. per lb.
offins of any materials	35
offin Trimmings of Metal, if plated	30
oins, Silver Coins from the U.S	20
oins, Gold and Silver, except U.S. silver coins	Free
oir and Coir Yarn	Free
ollars of linen, cotton or paper and celluloid	30
olchicum Seed	20
olcothar or Crocus, dry oxide of iron	Free
ologne, color in pulp	Free
ologne Water, and Perfumed Spirits, in bottles, flasks or other packages, not weighing more than four ounces	40
ologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces	$1.90 per I.G. and 30
olours and Paints, ground in oil or any other liquid	25
olours, dry, blue-black	Free
olours, Metallic, viz: Cobalt, Zinc and Tin	Free
olours, dry, Chinese blue	Free
olours, dry, Prussian blue and raw umber	Free
olours, in pulp, carmine, cologne, rose lake, scarlet and maroon, satin and fine washed white and ultramarine blue	Free
olours and Paints, other, not elsewhere specified	20
olouring	20
olodion Varnish	20 cents per I.G. and 20
oloured Sand	20
olza Oil	20
ombs, for dress and toilet, all kinds	25
ombs, curry combs, as Saddlers' hardware	30
ommercial blank forms	30
ommunion Plate and plated ware for use in Churches	Free
ommon Soap, brown or yellow	1½ cents per lb.
ommon, soft and liquid soap, not perfumed	20
ommissariat Stores	Free
ompasses, for ships	Free
omposition Nails, Spikes and Sheathing Nails	20
ondensed Coffee	20
ondensed Milk, not sweetened	20
ondensed Milk, if sweetened	1 cent per lb. and 35
onium Cicuta, or Hemlock seed and leaf	Free
onfectionery and Sugar Candy	1 cent per lb. and 35
onfection or stick extracts (liquorice)	1 cent per lb. and 20
ontrol Clocks, known as Watchmen's Clocks	35
opper bars, rods, bolts and ingots	10
opper, old and scrap	10
opper, pigs	10

	P. C.
Copper, seamless drawn tubing	10
Copper, in sheets	Free
Copper Wire, round or flat	Free
Copper Wire Cloth	20
Copper Rivets and Burrs, and all other manufactures of, not elsewhere specified	30
Copy Books	30
Copper, precipitate of, crude	Free
Copper Sheets, cut in sheets or subdivisions	30
Copying Pencils	20
Coral, cut or manufactured	20
Cords and Tassels of silk	30
Cordage, of all kinds	20
Cordials, as proprietary medicines	50
Cordials (see Spirits)	$1.90 per I.G.
Corduroy	2 cents per sq. yd. and 15
Corn, Indian	7½ cents per bushel.
Corn, Indian, when damaged by water in transitu (on appraised value)	20
Corn Meal	40 cents per barrel
Corn Meal, when damaged by water in transitu (on appraised value)	20
Cornstarch or flour (see starch)	2 cents per lb.
Cornelians, unmanufactured	Free
Corks and Cork-wood or Cork-bark, manufactured	20
Cork-wood or bark, unmanufactured	Free
Corsets	30
Cotton Seed	10 cents per bushel
Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed	1 cent per sq. yd. and 15
Cottons, denims, drillings, bedtickings, cotton or Canton flannels, ducks or drills, dyed or coloured, checked and striped shirtings, cottonades, Kentucky jeans, pantaloon stuffs, and goods of like description	2 cents per sq. yd. and 15
Cottons over 36 inches wide, when imported by manufacturers of Window Shades for use in their factories, exclusively for the manufacture of Oiled Window Shades.	15
Cotton Duck, used for sails of ships, or fishing boats or other vessels, the importer of same shall be entitled to a drawback equal to the duty paid thereon, less 5 per cent. of the value of the article, on furnishing proof that the Duck has been so used, under regulations to be made by the Minister of Customs	1 ct. per sq. yd and 15
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, lace collars	

P. C.

and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint tar, or other composition, and cotton bags made up by the use of the needle..... 30

Cottons, ginghams and plaids, dyed or coloured..... 2 cents per sq. yd. and 15

Cotton, hosiery, shirts, drawers, woven or made on frames, and all cotton hosiery..... 30

Cotton, knitted cloth..... 30

Cotton, knitted yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured..... 2 cents per lb. and 15

Cotton, knitted yarn, hosiery yarn, dyed or coloured..... 3 cents per lb. and 15

Cotton Netting for boots and shoes..... 10

Cotton Parasols and Umbrellas..... 25

Cotton Prunella..... 2 cents per sq. yd. and 15

Cotton Pillow Cases..... 30

Cotton Prunella, for boots and shoes..... 10

Cotton, seamless bags..... 2 cents per lb. and 15

Cotton, sewing thread, on spools..... 20

Cotton, sewing thread, in hanks, black and bleached, three and six cord..... 12½

Cotton Shawls..... 25

Cotton Velveteens and Cotton Velvets..... 20

Cotton batting, bats and warps, and carpet warps, not bleached, dyed or coloured..... 2 cents per lb. and 15

Cotton warps on beams..... 1 cent per sq. yd. and 15

Cotton batting, warps, dyed or coloured.. 3 cents per lb. and 15

Cotton, Winceys, checked, striped and fancy, not over 25 inches wide..... 20

Cottons, Winceys, checked, striped and fancy dress Wincey, over 25 inches wide and not over 30 inches, when material is not more than ¼ wool.... 2 c. per sq. yd. and 15

NOTE.—If over 30 inches wide and material composed partly of wool to pay..... 7½ cents per lb. and 20

Cottons, Wincey, plain, of all widths, when material is not over ¼ wool..... 20

Cottons, jeans, coutilles, cambrics, silicias and casbans..... 20

Cottons, printed or dyed, until 1st January, 1884..... 20

after that date 27½

Cottons, all manufactures of, not elsewhere specified, held to embrace :— Cotton diaper, window holland, prints, printed shirtings, furniture prints, cretonne, plain prints, cashmere, cotton huckaback, cotton damask in pieces and cloths, towels, book muslin, jaconet, checked jaconet, cambric, Bishop's and Victoria lawns, tarlatans,

	P. C.
hair cord, crinoline, and all kinds of printed muslins, leno, pique, brilliante, cotton handkerchiefs, curtains known as Swiss, Nottingham, or lace, etc., if of cotton, muslin lace, rolled jaconet, glove finished cambrics, cotton velvets and velveteens, cotton tapes, ferrets, stay-bindings, bed lace, boot web, carpet binding, blind tassels, window leno, cotton fringe, braids, and all kinds of cotton laces N.E.S	20
Cotton Waste	Free
Cotton Wool	Free
Cotton Seed Cake	Free
Coutille, (cotton)	20
Cranberries	30 cents per bush.
Cranks for Steamboats	20
Cranks for Mills	20
Crapes of all kinds	20
Cream of Tartar in Crystals	Free
Crucibles	20
Cubic Nitre	Free
Curry Cards	30
Cucumbers	20
Cuffs, of paper, linen or cotton	30
Cummin Seed	20
Currants, green fruit	1 cent per quart
Currants, Zante and others, dried	20
Curled Hair	20
Curry Combs	30
Cutlery, Iron and Steel, not elsewhere specified, including table, pocket and office cutlery; scissors and shears, including sheep shears; butchers' knives and steels; shoe, hunting, glaziers' and farriers' knives; knives for horticultural purposes, and other articles for similar purposes as above; horse clippers, surgical instruments, and dental instruments	20
Cutlery, if plated	30
Cut Flowers	20

D

Dates (dried fruit)	20
Debèges (woolen dress goods)	20
Decanters, and pressed or moulded table ware	30
Deer (glove leather) tanned or dressed, coloured or not coloured	10
Deer Tongue (powdered)	20
Degras	20

	P.C.
Delaines, French	20
Demijohns	30
Denims, cotton, dyed or colored.....2 cts. per sq. yd. and	15
Dental instruments, wholly or in part of steel	20
Diamonds, dust or bort	Free
Diamonds, unset	Free
Diamond Drills, for prospecting for minerals	Free
Dice, ivory or bone	20
Doeskins (woolen cloth).....7 1/2 cents per lb. and	20
Dogs, pure bred, for improvement of stock	Free
Dogs, other	20
Drafts, cheques and receipts	30
Dragon's blood	Free
Drain Pipes, glazed	25
Drain Tiles and Pipes, not glazed	20
Draughts and Chessmen of ivory or bone	20
Drawers (cotton hosiery)	30
Drawers (wool hosiery).....7½ cents per lb. and	20
Drawings and prints	20
Drawing Slates	25
Drawn Tubing, copper, seamless	10
Drawn Tubing, zinc, seamless	10
Dressed Flag Stones.....$1.50 per ton.	
Dressed Freestone	20
Dried Flowers	20
Dried Roots, not elsewhere specified	20
Dried Vegetables	20
Drillings (cotton) dyed or colored.....2 cts. per sq. yd. and	15
Drills (cotton) not stained, painted or printed..... 1 cent per sq. yd. and	15
Druggets	20
Drugs and Chemicals, not elsewhere specified	20
Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning	Free
Dry Putty, for polishing granite	Free
Dualin.....5 cents per lb. and	20
Duck, for belting and hose	Free
Duck (cottons) bleached or unbleached, not stained, painted or printed .....1 c. per sq. yd. and	15
Duck (cottons) dyed or colored.....2 c. per sq. yd. and	15
Duck (cottons) when to be used for boat and ships' sails.... See cotton duck for ships' sails, etc.	
Duck (linen) not elsewhere specified	20
Dutch Metal or bronze	20
Dust (Argol)	Free
Dust (bone) for manufacture of Phosphates and Fertilizers	Free
Dust, not elsewhere specified	20

	P. C.
Dyeing articles, in crude state, not elsewhere specified	Free
Dyes (prepared) other than Aniline	20
Dyes, Aniline, not otherwise provided for	10
Dye, jet black	Free
Dyes, not elsewhere specified	20
Dynamite ..... 5 cts. per lb. and	20

E

Earth Closets	35
Earth, Fuller's, prepared	20
Earth, Fuller's, not prepared	Free
Earthenware, stoneware and white granite, or iron stoneware and C. C. ware, whether decorated, printed or sponged or not	30
Earthenware and stoneware, brown or coloured, and Rockingham ware	25
Earthenware and crockery, not elsewhere specified	20
Ebony, not further manufactured than sawn or split	Free
Edge Tools, not elsewhere specified	30
Eggs	Free
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Canada to be refilled without requiring duty a second time, but duty must be paid on first importation	25
Elastic Web	25
Electric and Galvanic Batteries	25
Electric Lights, apparatus for	25
Electro-plated Ware, not classed as jewelry	30
Electrotypes and Stereotypes for commercial blanks and advertisements	20
Electrotypes and stereotypes of standard books	10
Embossed books, for the blind	Free
Embossed Cards, not business or advertising	25
Embroideries, not otherwise provided for	20
Emery	Free
Emery Cloth	25
Emery Paper	25
Emery Wheels	25
Engines, Locomotives	25
Engines, Fire	25
Engines, all others, and boilers	25
Engravings and Prints	20
Entomology, specimens of	Free
Envelopes, paper of all kinds, not printed	25

	P. C.
Envelopes, printed	30
Ergot	Free
Esparto, or Spanish Grass, for the manufacture of paper	Free
Essences of Apple, Pear, Pine Apple, etc	$1.90 per I.G. and 20
Essences, mixed with spirits	$1.90 per I.G. and 20
Essences, such as Essence of Old Tom, Scotch whiskey, etc.	20
Essential or Volatile Oils, for manufacturing purposes	20
Ether, Sulphuric and Nitric	20
Excelsior for Upholsterers' use	20
Extracts, containing spirits	$1.90 per I.G. and 20
Extract of Logw od	Free
Extract of Malt, for medicinal purposes	25
Extract of Meat	20
Extract of Sumac	20
Evergreens	20

F

Fans, Advertising	30
Fans, all others	25
Farina	2 cts. per lb.
Fashion Pamphlets	$1 00 per 100
Feathers, Ostrich and Vulture, undressed	15
Feathers, Ostrich and Vulture, dressed	25
Feathers, for beds	20
Feathers, artificial, not elsewhere specified	25
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only	15
See item, hickory lumber sawn to shape for spokes of wheels, etc.	
Felt, for boots and shoes, when imported by manufacturers for use in their factories	15
Felt, for glove lining, when imported by manufacturers for use in their factories	10
Felt, endless, for paper makers, when imported by manufacturers for use in their factories	10
Felt, (pull over hats)	25
Felt, adhesive, for sheathing vessels	Free
Felt, for skirts, when imported by the manufacturers for use in their factories	15
Felt, Roofing	20
Felt Cloth, of every description, not elsewhere specified	7½ cts. per lb. and 20
Felt Boots and Shoes	25
Felt, other, not elsewhere specified	20

	P. C.
Felt Hats	25
Fibre, Mexican	Free
Fibre, Tampico	Free
Fibre, vegetable, for manufacturing purposes	Free
Fibrilla and Istle	Free
Figs	20
Filberts	20
Files and Rasps	35
Fillets, of Cotton and Rubber, not exceeding 7 inches wide, for manufacture of card clothing	Free
Finger Bars, railway (iron)	17½
Fingering Yarn, under No. 30	7½ cts. per lb. and 20
Fire-arms, muskets, rifles, pistols and shot guns	20
Fire-arms, for use of army, navy and Canada militia	Free
Fire-brick or Tiles, for lining stoves and furnaces	20
Fire Clay	Free
Fire Engines	25
Fire Extinguishers (chemical)	25
Fire-proof Paint, dry	¼ cent per lb.
Fire Works	25
Fish, fresh, salted or smoked, except free by Washington Treaty	1 cent per lb.
Fish, of all kinds, the produce of the fisheries of the United States, except fish of the Inland Lakes, or of rivers falling into them, and fish preserved in oil	Free
Fish-bait	Free
Fish, fresh and salted or smoked, from Newfoundland	Free
Fish Oil, and products of fish, from Newfoundland	Free
Fish, preserved in oil	20
Fish Oil, produce of the fisheries	Free
Fish hooks, nets, seines, lines and twines, for the use of the fisheries, but not to include sporting fishing tackle, or hooks with flies, or trawling spoons	Free
Fishing Rods	30
Fish Plates, steel (see steel rails)	Free
Fish Plates, iron	17½
Fish Plates, for use of Canada Pacific Railway	Free
Flannels, of every description, not elsewhere specified (wool)	7½ cts. per lb. and 20
Flasks, "glass" of every description	30
Flax, fibre, scutched	1 cent per lb.
Flax, fibre, hackled	2 cents per lb.
Flax, tow of, scutched or green	½ cent per lb.
Flax Seed	10 cents per bush.
Flax Seed Oil	25
Flax Twine, Sail Twine	5

	P. C.
Flax Twine, other	25
Flax, manufactures of, not elsewhere specified	20
Flint, flints and ground flint stones	Free
Flour, Wheat	50 cts. per bbl.
Flour, Buckwheat or Meal	¼ cent per lb.
Flour, of Corn or Corn Meal	40 cents per bbl.
Flour of Rye	50 cents per bbl.
Flour of Rice	2 cents per lb.
Flour of Sago	2 cents per lb.
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value)	20
Flowers, artificial, not elsewhere specified	25
Flower Seeds, when in bulk or in large packages	15
Flower Seeds, when put up in small papers or parcels	25
Fog Signals, detonating for railway alarms	20
Folia Digitalis	Free
Food, Milk, manufactured by Henri Nestle, Dr. Gibaut and others, and all other similar preparations	30
Forgings, iron, not elsewhere specified	25
Forks, hay, manure and potato	See Agricultural Implements
Fossils	Free
Fowls, pure bred, also pheasants and quails for improvement of stock	Free
Fowls, other	20
French or Flower Odors, imported in tins of not less than 10 lbs. each	15
French Mustard (prepared)	25
Fringes and other trimmings, not elsewhere specified	20
Frogs, railway, iron	17½
Frog points, railway, iron	17½
Fruits, dried, Apples	2 cents per lb.
Fruits, dried, Currants, Dates, Figs, Plums, Prunes, Raisins and all others, not elsewhere specified	20
Fruit, green, Apples	40 cents per bbl.
Fruit, green, Blackberries, Gooseberries, Raspberries and Strawberries	2 cents per qt.
Fruits, green, Cherries and Currants	1 cent per qt.
Fruits, green, Cranberries, Plums and Quinces	30 cts. per bush.
Fruits, green, Grapes	2 cts. per lb.
Fruits, green, Lemons	20
Fruits, green, Oranges	20
Fruit, green, Peaches	40 cts. per bush.
Fruits, green, other, not elsewhere specified	20
Fruits, in air-tight cans or other pkgs. weighing not over 1 lb	3 cents per can.

P. C.

and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight.

The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to include the weight of the cans or other pkgs.

Fruits, preserved in brandy and other spirits..$1.90 per I.G.
Fruit Jars and Preserve Jars, glass 30
Fuller's Earth (not prepared)..... Free
Fuller's Earth, prepared..... 20
Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins of any material..... 35
Fur Skins, of all kinds, not dressed in any manner..... Free
Fur Skins, wholly or partially dressed..... 15
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur..... 25
Fuse, not elsewhere specified 20

G

Gaiters, woolen clothing .....10 cts. er lb. and 25
Galateas, cottons.....2 cts. per sq. yd. and 15
Galvanized Nails and Spikes, wrought and pressed .....
¾ ct. per lb. and 10
Galvanic Batteries..... 25
Garden Seeds, when in bulk or in large parcels..... 15
Gas and Coal Oil Fixtures, or parts thereof..... 30
Gas Coke, when used in Canadian manufactures only..... Free
Gas Light Shades..... 30
Gas Pipes of cast iron..... 25
Gas, for dentists and others..... 20
Gasaliers..... 30
Gelatine, and all similar preparations..... 20
Gentian Root..... Free
German and Nickel Silver, manufactures of, not plated 25
German and Nickel Silver, plated 30
German Silver, in sheets..... Free
Giant Powder.....5 cts. per lb. and 20
Gilt Ware, of all kinds..... 30
Gin (Spirits).....$1.32½ per I.G.
Gin (Old Tom).....$1.32½ per I.G.
Ginger Ale..... 20
Ginger and Spices, of all kinds, except Mace and Nutmegs, unground 10
Ginger and Spices, of all kinds, ground..... 25

	P. C.
Gingham, cotton.....2 cts. per sq. yd. and	15
Ginseng Root.....	Free
Girondoles and Gasaliers.....	30
Glass, Ornamental, Figured, Enamelled Sand and stained...	30
Glass, Carboys and Demijohns, Bottles and Decanters, Flasks and Phials of every description, Telegraph and Lightning Rod Insulators, Jars and Glass Balls, and pressed or moulded Table Ware.....	30
Glass, Lamp and Gas-light Shades, Lamps and Lamp Chimneys, Globes for Lanterns, Lamps and Gas Lights.....	30
Glass, stained, tinted or painted.....	30
Glass, window, stained.....	30
Glass, common and colorless window glass.....	30
Imitation porcelain shades and colored glass, not figured, painted, enameled or engraved.....	20
Glass, figured, enameled and obscured white.....	30
Glass Stoppers.....	20
Glass, all other, and manufactures of, not elsewhere specified.....	20
Glass and Emery Paper.....	25
Glass, Plate, silvered.....	30
Glass, Plate, not silvered.....	20
Glazier's knives (cutlery) not plated.....	20
Glengarry or Scotch Caps.....	25
Globes, geographical, when imported by and for use in colleges and schools.....	Free
Globes, stationery.....	20
Gloves, cotton and lisle and thread.....	25
Gloves, silk.....	25
Gloves and Mits, of cotton, leather, silk, woolen, or any other material.....	25
Glue.....	20
Glucose Syrup.....½ cent per lb. and	35
Glucose and Grape Sugar, to be classed and rated for duty as sugar, according to grade, by Dutch Standard.	
Glycerine.....	20
Goat Hair, unmanufactured.....	Free
Gold Beaters' moulds and skins.....	Free
Gold Laces, Knots, Stars, &c.....	20
Gold and Silver Ware, plated, and Electro-plated Ware.....	30
Gold and Silver Cloth.....	20
Gold and Silver Jewelry.....	20
Gold and Silver leaf.....	25
Gold and Silver, manufactures of, not elsewhere specified...	20
Grain, of all kinds, when damaged by water in transitu (on appraised value).....	20
Granite, all manufactures of, not elsewhere specified.....	20

	P. C.
Grapes, green fruit	2 cents per lb.
Grape Vines, of all kinds	20
Grass, Manilla and Sea Grass	Free
Grass, manufactures of	20
Gravels	Free
Grease and Grease Scrap, for manufacture of soap	Free
Grease, Axle	20
Grease, Foot, the refuse of the cotton seed after the oil is pressed out	Free
Grease, other	20
Grindstones	$2.00 per ton
Ground or pulverized saw dust	25
Guano, and other animal and vegetable manure, not phosphate	Free
Gums, Amber, Arabic, Australian, British, Dextrine, Copal, Damar, Mastic, Sandarac, Shellac and Tragacanth	Free
Gums, Assafœtida, Camphor, Opium and others, not elsewhere specified	20
Gums, chewing sweetened	1 cent per lb. and 35
Gums, chewing, not sweetened	20
Gum, shellac, bleached and drawn	20
Gunpowder, gun, rifle and sporting, in kegs, ½ kegs, and ¼ kegs, and similar packages	5 cents per lb.
Gunpowder, cannon and musket, in kegs and bbls.	4 cents per lb.
Gunpowder, canister, 1 lb. and ½ lb. tins	15 cents per lb.
Gunpowder, blasting and mining	3 cents per lb.
Gun, rifle and pistol cartridges and cartridge cases	30
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	Free
Gutta Percha, manufactures of, not elsewhere provided for	25
Gutta Percha clothing or clothing made waterproof with Gutta Percha	35
Gutta Percha clothing, when partly composed of wool	35
Gutta Percha, crude	Free
Gypsum, crude (Sulphate of Lime)	Free
Gypsum, ground and calcined	20
Gypsum or Plaster of Paris, ground not calcined	10 cents per 100 lbs.

H

Hair, Alpaca, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, not curled or otherwise manufactured	Free
Hair, Cow, Calf and Deer, in the natural state	Free
Hair, curled	20

	P. C.
ir Cloth	30
ir Mattrasses	35
ir Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin	30
ms, fresh, salted, dried or smoked	2 cts. per lb.
mmocks	25
ndkerchiefs, cotton and linen	20
ndkerchiefs, Silk	30
ngings, paper or wall paper	30
rdware, builders', cabinet-makers', upholsterers', carriage makers', saddlers' and undertaker's	30
rdware, other	20
rness, dressing	25
rness and saddlery	25
ts, caps and bonnets, not elsewhere specified	25
tters' plush, of silk or cotton	Free
tters' furs, not on the skin	Free
y and Straw	20
y Forks,	35
ead Lights, glass	30
eavy Oil or Carbolic Oil	10
emlock Bark	Free
emlock, seed and leaf	Free
emp, undressed	Free
emp, Indian, (crude drug)	Free
emp Rags, fit only for manufacture of paper	Free
emp, Twine	25
emp, other manufactures of, not elsewhere specified	20
enbane, leaf	Free
ickory, lumber unmanufactured and saw dust for same	Free
ides, raw, whether dry, salted or pickled	Free
inges and Locks	30
oes,	35
ollow-ware, tinned, glazed or enamelled, of cast or wrought iron	25
olly	20
ominy	20
oney, in the comb or otherwise	3 cts. per lb.
oofs, horns and horn tips	Free
oop Iron, thicker than 17 gauge	17½
oop Iron, 17 gauge or thinner	12½
oop Iron not exceeding ⅜ of an inch in width, 25 guage and thinner, for the manufacture of Tubular Rivets	Free
ops	6 cents per lb.
orn and Ivory, manufactures of	20
orn Strips, used in making corsets	Free
orned Cattle, for improvement of stock	Free

	P. C.
Horned Cattle, not elsewhere specified	20
Horse Clothing, shaped (woolen)	10 cents per lb. and 25
Horse Clippers, cutlery	20
Horse Shoes	30
Horse Shoe Nails	30
Horses, not otherwise specified	20
Horses, for improvement of stock	Free
Hose, Rubber	25
Hosiery, of Cotton, not elsewhere specified	30
Hosiery, of Silk	30
Hoisery, Wool, of all kinds, not elsewhere specified	7½ cents per lb. and 20
Hubs, felloes and parts of wheels, roughly hewn or sawn only	15
Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages	35
Hydraulic Cement or White Lime, ground, including bbl.	40 cents per bbl.
Hymn Books	5
Hyoscyamus Leaves	Free
Hoyscyamus Seed	20

I

Ice	Free
Incense	20
Indian Corn	7½ cents per bush.
Indian Corn Meal	40 cents per bbl.
Indian Hemp, crude drug	Free
India Rubber, boots and shoes, and manufactures of, not elsewhere specified	25
India Rubber Clothing, or clothing made waterproof with India Rubber	35
India Rubber, unmanufactured	Free
Indigo	Free
Indigo, extract of	20
Ink, for writing	25
Ink, for printing	20
Ink Powder	20
Inkstands, all kinds	30
Insect Powder	20
Iodine, crude	Free
Isinglass	20
Instruments, Philosophical, for the use of colleges	Free
Instruments, Musical, for bands, for the use of Army and Navy and Canadian Militia	Free

	P. C.
sulators, telegraph and lightning rods	30
ecacuanha Root	Free
is Root	Free
on Sand, for polishing granite	Free
on, Agricultural Implements, not elsewhere specified	35
Anvils	30
Band and Hoop Iron, No. 17 guage or thinner	12½
Band and Hoop Iron, thicker than 17 guage	17½
Bars, rolled or hammered, including flats, rounds and squares	17½
Bars, other, in slabs, blooms, loops, etc	10
Beams, sheets or plates, and knees for iron or composite ships	Free
Boiler Plate	12½
Bolts, washers and rivets	30
Canada plates	12½
Car Wheels and Axles, of iron or steel	25
Castings and Forgings, of every description, not elsewhere specified	25
Cast Iron, Gas, Water and Soil Pipes	25
Chain Cables, over 9/16 of an inch in diameter, whether shackled or swivelled or not	5
Chain and Cables, all other	20
Cultivators and Ploughs	35
Engines, Locomotive	25
Engines, Fire	25
Engines, other and boilers	25
Fire Extinguisher, (chemical)	25
Hardware, viz: builders', cabinet makers', upholsterers, carriage makers', saddlers' and undertakers'	30
Hardware, not elsewhere specified	20
Hollow-ware, tinned, glazed or enamelled	25
Horse Shoe and Horse Shoe Nails	30
Iron Bridges and structural iron work	25
Iron Masts, for ships or parts of	Free
Locks, of all kinds	30
Machines, Sewing $2.00 each and	20
Mowing and Reaping Machines	35
Threshing Machines	35
Middlings Purifier (as machinery)	25
Other machinery, composed wholly or in part of iron, not elsewhere specified	25
Malleable Iron Castings	25
Mill Iron and Mill Cranks, and Wrought Forgings for Mills and Locomotives, or parts thereof, weighing 25 lbs. or more	20
Nail and Spike Rods	17½

	P. C.
Nails, Hungarian and Clout	30
Nails, Iron Wire, Pointe de Paris	30
Nails, Spike and Sheathing Nails, composition	20
Nails and Spikes, wrought and pressed, including Railroad Spikes ¾ cent per lb. and	10
Nails and Spikes, cut ½ cent per lb. and	10
Nuts of iron or steel 1 cent per lb. and	10
Nuts and Bolts, together	30
Old and Scrap Iron	Free
Ornamental Iron Work	25
Pig Iron, Charcoal $2.00 per ton.	
Pig Iron, all other $2.00 per ton.	
Pumps, Iron	35
Railway Bars or Iron Rails for Railways or Tramways	15
Railway Fish Plates, Frogs, Frog Points, Chairs and Finger Bars	17½
Rolled beams, channel and angle and T iron, steel or iron and steel	12½
Rolled, round wire rods in coils, under ½ inch diam.	10
Safes, and doors for safes and vaults	25
Screws, iron and steel, commonly called "wood screws"	35
Scales. balances and weighing beams	30
Sheet Iron, smooth or polished, coated or galvanized and common or black, No. 17 guage or thinner	12½
Sheet Iron, common, thicker than No. 17 guage	17½
Skates, iron or steel	30
Stoves	25
Tacks, brads and sprigs	30
Tin Plates	Free
Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured, 1½ inch in diameter and over	15
Wrought Iron Tubing, plain, not threaded, coupled or otherwise manufactured, over 2 in. in diameter	15
Wrought Iron Tubing, plain, 2 in. in diameter or under coupled and threaded or not	25
Wrought Iron Tubing, other than above	20
Wire, iron and steel, galvanized or tinned, 15 guage or smaller	Free
Wire, Iron and Steel, over 15 guage	15
Wire rope, strand or chain made of iron wire	25
Wire Work, other	25

Iron.—All articles rated as iron or manufactures of iron shall be chargeable with the same duty, if imported, as steel or steel and iron combined, unless otherwise provided for.

Istle or Tampico "fibre"	Free

	P. C.
ory black and Lamp black	10
ory Nuts, unmanufactured	Free
ory, manufactures of, not elsewhere specified	20
ory Vaccine Points	Free
ory, unmanufactured	Free
ory Veneers, sawn only, not planed or polished	Free
ory Knives and Folders	20

J

lap Root	Free
ams ..... 5 cents per lb.	
apanned and Tin Ware, not elsewhere specified	25
eans, Kentucky ..... 2 cents per sq. yd. and	15
ellies ..... 5 cents per lb.	
et, manufactures of	20
ewelry, of gold and silver or other metal or imitations of	20
ewel Cases, and other like articles, of any material	30
unk, old	Free
ute, Carpeting or Matting and Mats	25
ute Butts	Free
ute, manufactures of, not elsewhere specified	20
ute, unmanufactured	Free
uvenile Water Colors	20

K

Kainite, or German Potash Salts, for fertilizers	Free
Kelp	Free
Kentucky Jeans ..... 2 cents per sq. yd. and	15
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified ..... 7 1/5 cents per I.G.	
Kerosene and Coal Oil, fixtures or parts thereof	30
Knife Powder	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by Electro-Platers	10
Knives, for butchers and farriers (cutlery)	20
Knives, for Horticultural purposes (cutlery)	20
Knives, for mowers and reapers and cutter-bars	35
Knitted Cloth, cotton hosiery	30
Knitting Machines	25
Knitting Needles	20
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40 ..... 2 cents per lb. and	15

	P. C.
Knitting Yarn, cotton, dyed or colored...3 cents per lb. and	15
Knitting Yarn, woolen, under No. 30...7½ cents per lb. and	20
Kyrolite (mineral)	Free

L

Labels of every description, printed, lithographed, or copper or steel plate	30
Lac Dye, crude, seed, button, stick and shell	Free
Laces, cotton, boot, shoe and stay	30
Laces, embroidered with gold and silver	20
Laces, silk ... See laces, cotton, etc.	30
Laces, braids, fringes and other trimmings	20
Lace Collars, clothing	30
Lackers, Varnish, not elsewhere specified ... 20 cents per I.G. and	20
Lakes, scarlet and maroon, in pulp	Free
Lamp black and Ivory black	10
Lamb and Sheep Skins, tanned or dressed, but not waxed or glazed	15
Lamb and Sheep Skins, dressed, waxed or glazed	20
Lamp Reflectors	30
Lamps (glass)	30
Lamp Shades (glass)	30
Lampwicks	30
Lap-welded Boiler Iron Tubing, not threaded, coupled or otherwise manufactured, 1½ inch in diameter and over	15
Lard, tried or rendered ... 2 cents per lb.	
Lard, untried ... 1½ cents per lb.	
Lard Oil	20
Lava, unmanufactured	Free
Lava, manufactures of	20
Lead, bars, blocks and sheets ... 60 cents per 100 lbs.	
Lead, old, scrap and pig ... 40 cents per 100 lbs.	
Lead, white and red, dry and orange mineral, also dry white zinc	5
Lead, white, in pulp, not mixed with oil	5
Lead pipe and shot	30
Lead pencils, in wood or otherwise	25
Lead, Nitrate and Acetate of	5
Lead, all manufactures of, not elsewhere specified	30
Leather, all upper and French Kid, tanned but not waxed	15
Leather, all upper and French Kid, dressed and waxed	20
Leather Belting and Gloves and Mitts	25
Leather Boots and Shoes	25

	P. C.
eather Board	3 cents per lb.
eather Boot and Shoe Counters, made from leather board.	½ cent per pair.
eather, Cordova, tanned, from horse hide, and manufactures of	25
eather, Morocco skins, tanned but rough or undressed	10
eather, other, and skins tanned, not elsewhere specified	20
eather, Patent, Japanned or enamelled	20
eather, Sole, tanned but rough or undressed	10
eather, Sole and Belting Leather, tanned but not waxed	15
eather, Sole and Belting Leather, dressed and waxed	20
eather, manufactures of, not elsewhere specified	25
eeches	Free
eicester and Lincolnshire or Lustre Wools, such as are grown in Canada	3 cents per lb.
emons, citrons and oranges, in brine for candying	Free
emons and oranges	20
entils	20
ignumvitæ wood, not manufactured	Free
ime and Lemon juice	20
ime Juice, containing spirits	$1.90 per I.G.
ime Juice, sweetened, as confectionery	1 cent per lb. and 35
ime, Acetate of	20
ime	20
ime, Chloride of	Free
inen collars and cuffs (clothing)	30
inen Clothing, or articles worn by men, women and children	30
inen, Duck	20
inen Canvas, when to be used for boats and ships' sails	5
inen, manufactures of, not elsewhere specified	20
inen Thread	20
ines and Twines, for the fisheries	Free
inings, rolled, (cotton)	20
inoleum, as Oil Cloth	30
inseed Oil, raw or boiled	25
iquorice, root and paste, extract of, for manufacturing purposes	15
iquorice Root and Rhubarb Root, natural state	Free
iquorice, stick extract or confection	1 cent per lb. and 20
itharge	Free
ithographic Stones, not engraved	20
itmus and all Lichens, prepared and not prepared	Free
obsters, fresh or preserved, from the U. S. Fisheries	Free
obsters, fresh or preserved, other than from the U. S. Fisheries	20
ocks, of all kinds	30

	P. C.
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway Companies in the United States running upon any Line of Road crossing the Frontier, so long as Canadian Locomotives and Cars are admitted free under similar circumstances into the United States, under regulations to be prescribed by the Minister of Customs	Fre
Locomotive Engines	25
Locomotive Tires of steel or "Bessemer" in the rough	10
Locomotive wrought forgings, or parts thereof, weighing 25 lbs. or more	20
Logwood, extract of	Fre
Logs, and round unmanufactured timber, not elsewhere provided for	Fre
Lubricating Oils, composed wholly or in part of Petroleum, and costing thirty cents per Imp. gall or over	25
Lubricating Oils, costing less than 30 cts. per I.G.	7 1-5 cts. per I.G.
Lubricating Oils, all other	25
Lumber and Timber, Planks and Boards, sawn, of Boxwood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandal-wood, Spanish Cedar, Oak, Hickory and Whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same	Fre
Lumber, Hickory, sawn to shape for spokes of wheels, but not further manufactured	Fre
Lumber and Timber, Spanish Cedar, cut by knife	Fre
Lumber and Timber, not elsewhere specified	20

M

Mace	25
Maccaroni and Vermicelli	20
Machine Card Clothing	25
Machine, Dating	25
Machine, Knitting	25
Machine, Numbering	25
Machine, Sewing, whole or on heads or parts of heads	$2 each and 20
Machine, Sewing, parts of; stands and table tops imported separately, stands to be treated as castings and wood work as manufactures of wood	25
Machine Screws, except Wood Screws	30
Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35
The same imported with nuts, or properly screw bolts	30

	P.C.
Machines, Ruling, Cutting, Perforating and Paging Machines, as Bookbinders' Implements	10
Machinery, not elsewhere mentioned	25
Madder, or Indian Madder, ground and prepared, and all extracts of	Free
Mackerel, fresh, from U. S. Fisheries	Free
Mackerel, fresh, other, not elsewhere specified	1c. per lb.
Mackerel, pickeled, from U. S. Fisheries	Free
Mackerel, pickeled, other, not elsewhere specified	1c. per lb.
Magic Lanterns	25
Magnesia	20
Mahogany, lumber, sawn, not shaped, planed or otherwise manufactured and sawdust of same	Free
Majolica Ware, Stone Pottery	30
Malleable Iron Castings	25
Malt, upon entry for Warehouse, subject to Excise Regulations	15 cents per bush.
Malt, extract of, for medicinal purposes	25
Manilla Grass	Free
Mantels, Slate and Marble	30
Mantles, clothing, wool	10 cents per lb. and 25
Mantles, clothing, other, not elsewhere specified	30
Manures, Guano, and other animal and vegetable manures	Free
Manuscripts	Free
Maps	20
Marble Dust	20
Marble Blocks, from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet	10
Marble Blocks and Slabs, sawn on more than two sides	20
Marble, in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over	Free
Marble Slabs, sawn on not more than two sides	10
Marble, manufactures of, not elsewhere specified	30
Marbles (playing marbles)	20
Mastic Gum	Free
Masts, Iron for ships, or parts of	Free
Matches, of wax	20
Matches, of wood	25
Material for Bridges, being for original construction of Canadian Pacific Railway	Free
Mathematical and Philosophical Instruments, not elsewhere specified	20
Mattresses, hair, spring and other	35
Matting, Cocoa and Jute	25

	P. C.
Matting and Mats, not elsewhere specified	20
Meal, when damaged by water *in transitu* (on appraised value)	20
Meal, Buckwheat	¼ cent per lb.
Meal Cake, Oil Cake, Cotton Seed Cake and Palm Nut Cakes	Free
Meal, Indian Cornmeal	40 cents per brl.
Meats, Bacon and Hams, Shoulders and Sides	2 cents per lb.
Meats, Beef, fresh or salted	1 cent per lb.
Meats, Beef, Corned Beef	2 cents per lb.
Meats, Beef, imported in the carcase to be cured or preserved in bond for exportation	1 cent per lb.
Meats, extract of	20
Meats, Mutton, fresh or salted	1 cent per lb
Meats, Pork	1 cent per lb.
Meats, Pork, imported, to be cured in bond	1 cent per lb.
Meats, Poultry, and Game of all kinds	20
Meats, prepared meats, sealed or unsealed, in cans or otherwise, not elsewhere specified	2 cents per lb.
Meats, other, not elsewhere specified	2 cents per lb.
Medals of gold, silver or copper	Free
Medicines, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oil or medicinal preparations or compositions recommended to the public under any general name or titles, as specifics for any diseases or affections whatsoever, affecting the human or animal bodies, not elsewhere provided for, in liquid form	50
Medicines, Patent, all other, not elsewhere specified	25
All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.	
Meerschaum, crude or raw	Free
Meerschaum, manufactures of	20
Melado	⅜ cents per lb. and 30
Melons	20
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by the Minister of Customs	Free
Mercury or quicksilver	Free
Metal Composition, not elsewhere specified	20
Metal, yellow Metal in bars, bolts, and for sheathing	Free
Mexican Fibre	Free

	P. C.
ica	20
icroscopes	25
ilitary Stores and Munitions of War	Free
ilk Food manufactured by Henri Nestle, Dr. Gibaut, and others, and all similar preparations	30
ill board, not straw board	10
ill Iron and Mill Cranks, and wrought forgings for Mills and Locomotives, or parts thereof, weighing 25 lbs. or more	20
illinery, to be rated according to material of chief value...	
ineral Waters, natural, under regulations to be made by the Minister of Customs	Free
ineral and Bituminous substances, not elsewhere specified	20
ineralogy, specimens of	Free
itts and Gloves, of kid and leather	25
itts and Gloves, all other	25
odels and Patterns of Inventions and other Improvements in the Arts, but no articles shall be deemed as models or Improvements which can be fitted for use	Free
ohair, manufacture, not elsewhere specified	20
olasses, if used for refining or clarifying purposes, or for the manufacture of sugar, when imported from the country of growth production. Including Export duty and other Government taxes.	25
olasses for same purpose as above, and not imported direct from country of growth and production. Export duty and other Government tax included.	30
olasses, when not so used and imported direct from the country of growth and production, including Export duty and other Government Tax	15
olasses when not so used, and not imported direct from country of growth and production, including Export duty and other Government tax	20
oleskin, pantaloon stuff.....2 cents per yd. and	15
orphine	20
orocco Skins, tanned, but rough or undressed	10
oss, Iceland, and other Mosses, crude	Free
oss, Seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned	Free
oss, other	20
oulds, Button	25
owing and Reaping Machines	35
owers and Reapers' Knives and Cutter Bars, as parts of Agricultural Implements	35
ucilage, as stationery	20
uffs, Fur	25

	P. C.
Munjeet, or Indian Madder, ground or prepared, and all extracts of	Fre
Muriatic Acid	20
Muriate of Potash, crude	Fre
Muslin, printed [see other cottons]	20
Music, printed sheet music	10 cents per lb.
Musical Instruments for bands of the Army and Navy	Fre
Musical Instruments, not elsewhere specified	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified	20
Musk, in pods or in grains	Fre
Mustard Cake	20
Mustard Seed, unground	15
Mustard, prepared, including French Mustard	25

N

Nails and Spike Rods, [iron]	17½
Nails, Hungarian and Clout	30
Nails, Iron Wire, Pointe de Paris	30
Nails, Spikes and Sheathing, Nail Composition	20
Nails and Spikes, wrought and pressed, including R. R. Spikes	¾ ct. per lb. and 10
Nails and Spikes, cut	1/2 ct. per lb. and 10
Napkin Rings, [if plated]	30
Naptha, not elsewhere specified	7 1/5 cts. per I.G.
Neatsfoot Oil, and all animal oils, not elsewhere specified	20
Needles, Knitting and all other	20
Nettings, Cotton and Woolen Nettings, for boots, shoes and gloves	10
Nets and Seines, for use of fisheries	Fre
Newspapers and quarterly, monthly and semi-monthly Magazines, and weekly literary papers, unbound	Fre
Newspapers and quarterly, monthly and semi-monthly magazines, if bound	15
New Year Chromos or embossed cards	25
Nickel	Fre
Nickel Anodes	10
Nickel Silver, in sheets.	10
Nickel and German Silver, manufactures of, not plated	25
Nickel and German Silver, manufactures of, if plated	30
Nitrate of Saltpetre	20
Nitrate of Soda	Fre
Nitrate of Lead	5
Nitric Acid	20
Nitro-Glycerine	10 cents per lb. and 20
Notarial Seals	20

	P. C.
umbering Machines, not to be classed with printing presses, to pay	25
uts and Bolts, together [iron]	30
uts, iron and steel ..... 1 ct. per lb. and	10
uts, all kinds [dried fruits]	20
uts, Cocoa, imported from the place of growth direct to a Canadian port ..... 50 cents per 100	
uts, Cocoa, not imported direct ..... $1.00 per 100	
ut, Cocoa and Palm Oil, in their natural state	Free
utmegs and Mace	25
utgalls	Free

O

ak and Tanners' Bark	Free
ak, lumber and timber, not further manufactured than sawn or split	Free
akum	Free
ats ..... 10 cents per bush.	
ats, damaged by water in transitu [on appraised value]	20
atmeal ..... 1/2 ct. per lb.	
atmeal, damaged by water in transitu [on appraised value]	20
chres, dry, ground or unground, washed or unwashed, not calcined	10
chres, calcined	20
il, Aniline, crude	Free
il, Coal and Kerosene, distilled, purified or refined, Naptha, Benzole and Petroleum ..... 7 1/5 cts. per I.G.	
il, Carbolic	10
il, Castor	20
il, Cod Liver, medicated	20
ils, cocoanut and Palm, in their natural state	Free
il, Cod	Free
ils, Fish, and products of fish, from Newfoundland	Free
ils, Fish, the product of the U. S. fisheries	Free
il, Flax Seed or Linseed	25
il, Hair, perfumed or not	30
il, Lard Oil	20
ils, Lubricating, composed wholly or in part of petroleum, and costing thirty cents per Imp. gal. or over	25
ils, Lubricating, costing less than thirty cts. per Imp. gal. 7 1/5 cts. per Imp. gal	
ils, Lubricating, all others	25
ils, Neatsfoot and all animal	20
il, Olive	20
il, Seal, the product of U. S. Fisheries or Newfoundland	Free

	P. C.
Oil, Salad	20
Oil, Sesame seed	20
Oil, Sperm	20
Oils, Vegetable Oils, not elsewhere specified	20
Oils, Volatile or Essential	20
Oils, Whale, or fish from Newfoundland	Fre
Oil, all other, not elsewhere specified	20
Oil, Whale, in casks from on shipboard, and in the condition in which it was first landed	Fre
Oil Cake, Cotton Seed Cake, Palm Nut Cake and Meal	Fre
Oil Cloths in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, flocked or coated, including Linoleum	30
Oil Cloths, for table covers, carriages, etc	30
Old and Scrap Copper	10
Old and Scrap Iron and Steel	Fre
Old and Scrap Lead	40 cents per 100 lbs
Opium [drug]	20
Opium, prepared for smoking	$5 per lb.
Optical Instruments	25
Oranges, rinds of, in brine for candying	Free
Oranges, green fruits	20
Ores of Metal, of all kinds	Free
Organs, Cabinet Reed Organs, having not more than two sets of reeds ....each $10 and	15
Organs, etc., having over two and not over four sets of reeds each $15 and	15
Organs, etc., having over four and not over six sets of reeds each $20 and	15
Organs, etc., having over six sets of reeds....each $30 and	15
Organs, sets or parts of sets of reeds for Cabinet Organs	25
Organs, Pipe Organs	25
Ornamental, figured and enamelled Plate Glass	30
Ornamental Iron Work	25
Ornaments for Ladies' Head Dresses, Hats, Bonnets, Belts, Dress Clasps, etc., to be rated according to the material component parts of chief value.	
Orris Root	Free
Ostrich Feathers, undressed	15
Ostrich Feathers, dressed	25
Osiers, unmanufactured	Free
Osiers and Willow Furniture	35
Osiers and Willow Works, not elsewhere specified	25
Ottar of Roses	Free
Oxalic Acid	Free
Oysters, fresh in shell	Free
Oysters, in cans, fresh, the product of the U. S. Fsheries	Free

	P. C.
ysters, in cans, fresh, other	20
ysters, preserved, other than the United States	20
ysters, shelled, in bulk, product of U. S.	Free

P

ckages—"See 1st item of Resolutions."	
ils, Tubs and Churns, wood	25
ints and Colors, dry, viz., blue black, Chinese blue, Prussian blue and raw umber	Free
ints and Colors, colors in pulp, viz., carmine, cologne, and rose lakes, scarlet and maroon, satin and fine washed white and ultramarine blue, and metallic colors, viz: Cobalt, Zinc and Tin	Free
ints and Colors, viz., fire-proof paint, dry	¼ ct. per lb.
ints and Colors, ground in oil or any other liquid	25
ints and Colors, Ochres, dry, ground or unground,, washed or unwashed, not calcined	10
ints and Colors, Paris Green, dry	10
ints and Colors, White and Red Lead and Orange Mineral	5
ints and Colors, White Lead in Pulp, not mixed with oil.	5
ints and Colors, Zinc, dry white	5
ints and Colors, dry, other, not elsewhere specified	20
intings, Engravings, Drawings and Prints	20
intings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists	Free
alm Leaf, unmanufactured	Free
alm Leaf, when manufactured N. E. S	20
alm Nut, Cake and Meal	Free
alm Oil [natural state]	Free
amphlets, N.E.S.	15
amphlets, Advertising	$1.00 per 100
amphlets, Fashion	$1.00 per 100
aper Collars, Cuffs and Shirt Fronts of paper, linen or cotton	30
aper Bags, not printed	25
aper Bags, if printed	30
aper, Cards, for playing	6 cts. per Pack
aper Hangings, or Wall Paper, and glazed, plated, marbled, enamelled or embossed paper, in rolls or sheets, and card board similarly finished	30
aper Maché, manufactures of	25
aper, Carpet Lining	20
aper, Mill board, not Straw board	10
aper, of all kinds not elsewhere specified	20

	P. C.
Paper, Printing	20
Paper, ruled	25
Paper, Union Collar Cloth, not shapen	5
Paper, waste or clippings	Fre
Paper, manufactures of, including cornices, edgings, etc., for cigar boxes, perforated or embossed paper, confectionery paper, book marks tags, card and cardboard, photographic mats, etc	25
Paper, Sand Paper	25
Paper, calendered, including writing and note paper not ruled	22½
In its meaning held practically to apply to all writing papers, smooth surface papers, whether colored or white, drawing paper and enamelled paper, but does not apply to ordinary printing paper, known to the trade as "news" paper, or to wrapping, tissue, filtering paper, which latter are	20
Paper binders or fasteners, as stationery	20
Paper Weights and Clips, as stationery	20
Paraffine Wax, or Stearine	3 cts. per lb.
Paraffine Wax Candles	5 cts. per lb.
Parasols and Umbrellas, all kinds	25
Parts of Pianos	25
Paste, Cocoa, containing Sugar	1 cent per lb. and 25
Paste, Cocoa, not sweetened	20
Paste, perfumed	30
Patent Medicines, in liquid form (see medicines)	50
Patent Medicines, other than liquid	25
Patent Leather	20
Peaches, green fruit	40 cts. per bush.
Pears, green fruit	20
Pear, essence of	$1.90 per I.G. and 20
Pear Trees	4 cts. each
Peas	10 cts. per bush.
Peas, when damaged by water in transitu (on appraised value)	20
Pearl, Mother of, not manufactured	Free
Pearl, manufactures of	20
Pencils, Lead, in wood or otherwise	25
Pencils, Slate	20
Pencil Cases	20
Pens	20
Penholders	20
Penknives	20
Pelts	Free
Pepper, unground	10
Pepper, ground	25
Percussion Caps, for guns, rifles	20

	P. C.
rcussion Caps, for blasting	30
riodicals, Illustrated Advertising (see posters) 6 cts. per lb. and	20
riodicals, N.E.S	15
rfumery, including toilet preparations	30
rfumed Spirits in bottles or flasks, not weighing more than four ounces	40
rfumed Spirits in bottles, flasks or other packages, weighing more than four ounces $1.90 per I.G. and	30
rfumed and Fancy Soaps	30
rsis, or extract of Archill and Cudbear	Free
troleum, refined 7 1/5 cts. per I.G.	
troleum, products of 7 1/5 cts. per I.G.	
wter, Platina or Metal Composition	20
easants, for improvement of stock	Free
easants, other	20
hials, glass	30
hilandri Seed	20
hilosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, when imported by or for the use of colleges and schools, scientific and literary societies	Free
hilosophical and Mathematical Instruments, other	20
hosphorus	Free
hosphor Bronze blocks, sheets and wire	10
ianofortes, square, whether round cornered or not, not over 7 octaves $25 each and	15
ianofortes, square, all other $30 each and	15
ianofortes, upright $30 each and	15
ianofortes, concert, semi-concert, or parlor grand pianofortes $50 each and	15
ianos, part of	25
A piano imported, consisting of case, frame, sounding-board, etc., but without the action, should be treated as a piano liable to the specific duty and the *ad valorem* duty on its value in that state	
ickles and Sauces	20
ictorial Show Cards 6 cts. per lb. and	20
icture Frames	35
ictures, Advertising, not framed	30
ictures, Advertising, if framed	35
ictures, N.E.S	20
ig, Copper	10
ig Iron $2.00 per ton of 2,000 lbs.	
ig Tin	Free
ig Zinc	Free
illows and Bolsters	35

	P. C
Pimento, ground	25
Pimento, unground	10
Pins, hooks and eyes	20
Pine Apple	20
Pine Apple, essence of	$1.90 per I.G. and 20
Pipe, Clay	Free
Pipes, drain pipes and sewer pipes glazed	25
Pipes, soil and water pipes, of iron castings	25
Pipes, Tobacco pipes	20
Pipe Cases containing pipes, Cigar and Cigarette cases, and other like articles of any material	30
Pipe Organs	25
Pistols	20
Pitch (pine)	Free
Pitch, Coal	10
Plants and Shrubs, lawn and ornamental trees, not elsewhere specified	20
Plants, viz:	
Apple Trees, of all kinds	2 cts. each
Cherry Trees, of all kinds	4 cts. each
Peach Trees	20
Pear Trees, of all kinds	4 cts. each
Plum Trees, of all kinds	5 cts. each
Quince Trees	2 ½ cts. each
Plaster of Paris or Gypsum, ground not calcined	10 cts. per 100 lbs.
Plaster of Paris, calcined or manufactured	15 cts. per 100 lbs.
Plaits, Straw, Tuscan and Grass	Free
Plated Ware and Gilt Ware, of all kinds, including cutlery, plated wholly or in part	30
Plates, Canada	12½
Plate, Boiler	12½
Plates, Tin	Free
Plate Glass, not silvered	20
Plate Glass, if silvered	30
Platina, not elsewhere specified	20
Platinum Wire	Free
Plates, engraved on wood, steel, or other metal	20
Playing Cards	6 cts. per pack
Plums, green fruit	30 cts. per bush.
Plums, dried fruits	20
Plum Trees	5 cts. each
Plumbago	10
Plumbago, manufactures of	20
Plush, Silk Netting, used for manufacture of gloves	15
Plush, of Silk or Cotton, for Hatters' use	Free

	P. C.
ush Silks, other	30
ocketbooks and Purses	30
olishing Powders	20
omades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15
omades, all others	30
omatum, or paste for the hair, mouth or skin	30
orcelain Slate	25
orcelain Ware, other	25
ork	1 cent per lb.
orter, in bottles	18 cts. per I.G.
orter, in wood	10 cts. per I.G.
ortland or Roman Cement	20
osters or Advertising Pamphlets or pictorial show cards or bills	6 cts. per lb. and 20
otash, bichromate of, crude	Free
otash, muriate of, crude	Free
otatoes, sweet	20
otatoes, other	10 cts. per bush.
oultry and Game of all kinds	20
owder, rifle and sporting powder	5 cts. per lb.
Blasting and Mining powders	3 cts. per lb.
Cannon and Musket	4 cts. per lb.
Canister Powder	15 cts. per lb.
Giant, Dualin, Dynamite	5 cts. per lb. and 20
Nitro-Glycerine	10 cts. per lb. and 20
owders, perfumed	30
owders, Baking	20
rayer Books (see books)	5
roprietary Medicines, in liquid form (see medicines)	50
recipitate of Copper, crude	Free
rints, drawings, etc	20
rinting Presses, not to include type writers, electric pens, numbering machines or dating stamps	10
runes and Plums, dried fruit	20
runella, twill cotton	2 cts. per sq. yd. and 15
runella, cotton and woolen netting for boots and shoes	10
russian Blue, dry color	Free
umice and Pumice Stone, not ground or powdered	Free
umice Stone, ground or powdered	20
umps iron, pitcher, spout, cistern, well and force pumps	35
utty	25
utty, dry, for polishing granite	Free

Q

	P. C.
Quails, for improvement of stock	Free
Quails, other	20
Quercitron, or extract of oak bark	Free
Quills	20
Quicksilver	Free
Quinces	30 cts. per bush.
Quince Trees	2½ cts. each
Quinine, sulphate of (in powder)	Free
Quilts of Cotton, or Bed Comforters	27½

R

Rags, of cotton, linen, jute, hemp, paper, waste or clippings and waste of any kind fit for manufacturing paper	Free
Rags, woolen	Free
Rails, Iron or Railway bars, for railway or tramway	15
Railway Iron, fish plates, frogs, frog points, chairs and finger bars	17½
Railway Bars and Fish Plates, steel	Free
Railway Cars and Railway Carriages	30
Raisins, dried fruits	20
Rakes	35
Rakes, Teeth	35
Rasps and Files	35
Raspberries, green fruit	2 cts. per qt.
Rattans, unmanufactured	Free
Rattans, manufactured or partly manufactured	25
Receipts, printed	30
Reeds, unmanufactured	Free
Reeds, manufactured or partly manufactured	20
Reeds, for organs	25
Rennet, raw or prepared	Free
Revolvers, not elsewhere specified	20
Rhubarb Root	Free
Ribbons, of all kinds and material	30
Rice, unhulled or paddy, when imported direct from the country of growth or production	17½
Rice, other	1 ct. per lb.
Rice Flour	2 cts. per lb.
Ridges Food	20
Rifles, not elsewhere specified	20
Rifle Cartridges	30
Rinds of lemons, citrons and oranges, in brine for candying	Free

	P.C.
Rivets, Bolts and Washers	30
Rosin or Resin	Free
Roofing Felts	20
Rockingham Ware	25
Roofing and other Tiles	20
Rolled Beams, channel and angle T iron and steel, or iron and steel	12½
Rolled Round Wire Rod in coils (iron) under ½ inch in diameter	10
Rope, Iron Wire	25
Rope, other, as cordage	20
Roofing Slate, black or blue	80 cts. per sq.
Roofing Slate, red, green or other	$1.00 per sq.
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Sarsparilla, Squills, Tarraxicum and Valerian	Free
Rose Lake, (color in pulp)	Free
Rose Water, without spirits	30
Rose Wood Lumber, not further manufactured than split or sawn	Free
Rubber, hard crude, in sheets, plain or moulded	Free
Rubber Clothing, or clothing made waterproof with India rubber	35
Rubber [Tweed] Clothing	35
Rubber, other manufactures of	25
Ruling Pens	10
Rum	$1.32½ per I.G.
Rum Shrub	$1.90 per I.G.
Russel Cord Wool	20
Rye	10 cts. per bush.
Rye, damaged by water in transitu [on appraised value]	20
Rye Flour	50 cts. per bbl.
Rye Flour, when damaged by water in transitu [on appraised value]	20

S

Saddlers' Hardware	30
Saddlers' Soap	20
Safes, iron, and doors for safes and vaults	25
Saffron Cake	Free
Saffron and Safflower, and extract of	Free
Sago	20
Sago Flour	2 cts. per lb.
Sails, for boats and ships	25
Sail Twine	5
Sal-Ammonia	Free

	P. C.
Sal-Soda	Free
Saleratus, or Bicarbonate	20
Salt, imported from the United Kingdom or any British possessions, or imported for the use of the sea or gulf fisheries, not otherwise provided for	Free
Salt, coarse, and all fine salt in bulk, other than above	8 cts. per 100 lbs.
Salt, in bags, barrels and other packages	12 cts. per 100 lbs.
Salt Bags, containing fine salt	25
Saltpetre, nitrate of	20
Salt Cake, imported for use in the manufacture of Glass and Soap	Free
Sand	Free
Sand, colored	20
Sand Cloth	25
Sand [iron] or globules for polishing granite	Free
Sandpaper, glass and Emery paper	25
Sandalwood, sawn, not shaped, planed or otherwise manufactured	Free
Sapolio	20
Sarsparilla, Root	Free
Satin, Silk	30
Satin, and fine-washed white [colors]	Free
Satin-wood, sawn, not shaped, planed or otherwise manufactured	Free
Satteens, colored as Jeans	2 cts. per sq. yd. and 15
Satchels, Trunks, Valises, Carpet Bags, Purses and Pocket-books	30
Sausage Casings, or skins not cleaned	Free
Saw Dust (see Free Lumber)	
Saws, of all kinds	30
Scales, Balances, Weighing Beams and Steelyards	30
Scheidam Schnapps	$1.90 per I.G.
School Slates	25
Scrap Iron	Free
Scrap Steel	Free
Scrap Brass	Free
Screens, Japan	35
Screws, steel and iron, called wood screws	35
Screws, Machine, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35
The same imported with nuts are properly screw bolts	30
Screws, with Nuts	30
Scythes	See Agricultural Imps. 35
Sea Grass	Free
Sea-weed, not elsewhere specified	Free
Seal Oil, produce of the fisheries of U. S.	Free

	P. C.
Seal Oil, from Newfoundland	Free
Sealskins, fur, wholly or partially dressed	15
Sealskin, imitation in wool .....7½ cts. per lb. and	20
Seamless Drawn Tubing, brass	10
Seamless Drawn Tubing, copper	10
Seamless Drawn Tubing, Zinc	10
Seamless Cotton Bags.....2 cts. per lb. and	15
Seeds, flower, garden, field and other seeds for agricultural purposes when in bulk or other large parcels	15
Seeds, the same, in small papers and parcels	25
Seeds, mustard, unground	15
Seeds, mustard, ground	25
Seeds for agricultural purposes do not include Colchicum, Cummin, Hyoscyamus, Philandri, Stramonium, Worm, Carraway, Canary.	
Seeds, Anise, Coriander, Cardimon, Fennel and Fenugreek	Free
Seeds, Canary and Carraway	20
Seeds, other	20
Sea-weed, moss, and all other vegetable substances used for beds and mattresses, in their natural state or only cleaned	Free
Semaphore Wire	25
Senna, in leaves	Free
Sesame, Seed Oil	20
Settlers' Effects,—Wearing Apparel, Household Furniture, Professional Books, Implements and Tools of Trade, occupation or employment, which the Settler has had in actual use for at least six months before removing to Canada. Musical Instruments, Domestic Sewing Machines, Live Stock, Carts and other vehicles, and Agricultural Implements in use by the Settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as Settlers' Effects cannot be so entered unless brought with the Settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after two years actual use in Canada. Provided, also, that under regulations to be made by the Minister of Customs, live stock, when imported in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council	Free
Sewer Pipes, glazed	25
Sewer Pipes, unglazed	20
Sewing Machines, whole, or heads or parts of heads of Sewing Machines.....$2 each and	20

	P. C.
Sewing Machines, parts of, viz :—Stands and table tops, imported separately, stands to be treated as castings and woodwork as manufactures of wood, both	25
Sewing Thread on Spools	20
Sewing Cotton Thread, in hanks, black and bleached, three and six cord	12½
Shades, Glass, for lamps and gas lights	30
Shawls, Cashmere and Paisley, if not composed chiefly of silk	25
Shawls, Indian or Parametta	25
Shawls, Silk	30
Shawls, Woolen	25
Shawls, knitted .....7½ cts. per lb. and	20
Shawls, other	25
Sheep	20
Sheep, for improvement of stock	Free
Sheep Skins, tanned or dressed but not waxed or glazed	15
Sheep Skins, dressed and waxed or glazed	20
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed .....1 ct. per sq. yd. and	15
Shellac Varnish..... $1.90 per I.G.	
Shells, manufactured	20
Shingles	20
Sheet Music.....10 cts. per. lb.	
Sheet Iron, No. 17 guage and thinner	12½
Sheet Iron, thicker than 17 guage	17½
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register on the fair market value of the hull and all appurtenances except machinery	10
Machinery on same	25
Ships, repairs on (according to material).	
Shirts, cotton, woven or made on frames	30
Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified.....7½ cts. per lb. and	20
Shirt Fronts, Collars and Cuffs, paper, linen or cotton	30
Shirtings, cotton, checked and striped...2 cts. per sq. yd. and	15
Shoddy	20
Shoes and Boots, leather and rubber	25
Shoes, felt	25
Shoemakers' Ink	25
Shoemakers' Pitch	20
Shoe Linings, twilled cotton.....1 ct. per sq. yd. and	15
Shoe Linings, colored jeanettes .....2 cts. per sq. yd. and	15
Shoe Laces, of any material	30
Shot, Lead	30
Shot Guns, not elsewhere specified	20

	P. C.
Shot Pouches, leather	25
Show Cases.....$2 each and	35
Show Cards or Bills (pictorial) .....6 cts. per lb. and	20
Show Cards, framed	35
Shovels and Spades.....See agricultural Imps.	35
Shoulders and Sides, fresh, salted, dried or smoked ..... 2 cts. per lb.	
Shrubs and Trees, ornamental and shade, not elsewhere specified	20
Silex or Crystallized Quartz	Free
Silicate of Soda	Free
Silicias and Casbans, plain, beetled or printed	20
Silk, Lace	20
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free
Silk Twist and Sewing Silk	25
Silk, Tram Silk, colored	25
Silk Umbrellas and Parasols	25
Silk Velvets, and all manufactures of silk, of which silk is the component part of chief value, not elsewhere specified	30
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, and raw spun silk not colored	15
Silk—Manufactures of, embrace glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and colored; black and coloured Turquoise, satins, sarsenets, Persians, poplins, and all other piece goods of which silk is the component part of chief value; all silk clothing, velvets, terries, chenilles, ribbons, silk plush, hat bands, velvet ribbons, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, mantillas or jackets, silk warp Paramatta, silk tapestry, silk warp alapaca, &c	30
Silk, plush netting, used for the manufacture of gloves	15
Silk Plush, for Hatters' use	Free
Silver Coin [United States]	20
Silver and Gold Coins, except United States silver coin	Free
Silver Leaf, for painters and gilders	25
Silver-plated Ware	30
Silver Plate Glass	30
Silver, rolled	10
Silver and German Silver in sheets for manufacturing purposes	Free
Silver Soap	20
Skates of all kinds	30
Skins, undressed, dried, salted or pickled	Free
Skins, Fur Skins, wholly or partially dressed	15

	P. C.
Slates, for roofing, black or blue ..... 80 cts. per sq.	
Slates, for roofing, green and other colors ..... $1 per sq.	
Slates, school, and porcelain and drawing slates	25
Slate Mantles	30
Slate Slabs, square or in special shapes	25
Slates of all kinds and manufactures of, N.E.S	25
Sleighs	30
Smalts, dry color	20
Snuff and manufactured tobaccos ..... 20 cts. per lb. and	12½
Soap, common brown and yellow, not perfumed ..... 1½ cts. per lb.	
Soap, common soft and liquid, not perfumed	20
Soap, Castile and White ..... 2 cts. per lb.	
Soap, perfumed or toilet	30
Soap, powder	20
Soda Ash	Free
Soda, Bicarbonate of	20
Soda, Caustic	Free
Soda, Nitrate of	Free
Soda, Silicate of	Free
Soil Pipes, cast iron	25
Sole Leather, tanned but rough and undressed	10
Sole Leather, tanned but not waxed or glazed	15
Sole Leather, tanned, waxed and glazed	20
Soups	20
Spades and Shovels	35
Spanish Cedar, not shaped, planed, or otherwise manufactured	Free
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper	Free
Spar and Alabaster Ornaments	20
Spectacles and Eye Glasses	25
Spelter, in blocks or pig	Free
Spermaceti	20
Sperm Oil	20
Spices of all kinds, except Mace and Nutmegs, unground ..	10
Spices, as above, ground	25
Spices, Mace and Nutmegs	25
Spikes and Nails, cut ..... ½ ct. per lb. and	10
Spikes and Nails, wrought or pressed, whether galvanized or not ..... ¾ ct. per lb. and	10
Spikes and Nails, composition and sheathing	20
Spikes, for original construction of Canadian Pacific R. R .	Free
Spirits and Strong Waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Syke's Hydrometer, for every Imperial Gallon of the strength of proof by such	

P. C.

Hydrometer, and so in proportion for any greater or less strength than a gallon, viz: Geneva Gin, Rum, Whiskey and unenumerated articles of like kinds .... $1.32½ per I.G.

Spirits, Absinthe.....$2.00 per I.G.

Spirits, Brandy.....$1.45 per I.G.

Spirits, Whiskey, Geneva Gin and Rum ...$1.32½ per I.G.

Spirits, Old Tom Gin .....$1.32½ per I.G.

Spirits, sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz:—Rum-shrub, Cordials, Scheidam Schnapps, Taffia, Bitters, and unenumerated articles of like kind .....$1.90 per I.G.

Spirits, Strong Waters imported into Canada mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines Tinctures, Essences, Extracts, or any other denomination, Medicinal Elixirs and Fluid Extracts and Wine preparations, in bulk or bottle, not elsewhere specified, shall be nevertheless deemed spirits or strong waters and subject to same duty as such ... $1.90 per I.G. and 20

Spirits and Strong Waters, not elsewhere specified ..... $1.90 per I.G.

Spirits of Turpentine..... 10

Sponges 20

Spokes, Hubs, Felloes, rough or sawn only..... 15

Spokes, Felloes, Hubs, finished, as Carriage parts 35

Sprigs, Tacks and Brads..... 30

Spurs and Stilts, used in the manufacture of earthenware .. Free

Stained Glass 30

Starch, Corn Starch and all preparations having the quality of starch ....2 cts. per lb.

Stationery of all kinds, not elsewhere specified..... 20

The following articles not specially named in the tariff, may be classed as stationery, viz:—Penholders and pencil cases of all kinds, paper binders and fasteners (metal), pencil sharpeners, mucilage, paper weights and slips, copying pencils, notarial seals, philosophical and mathematical instruments, drawing pens, tape measures, ink powder, parchment, chalks and crayons, India and China ink, quills, and quill and steel pens, ivory knives and folders, wafers and stamps, slate pencils, juvenile and all water colors for artists, pink tape, pastilles, globes, rulers, pen-trays, key rings and chains.

Stay Laces of any material 30

Steel, ingots, bars, sheets and coils, not elsewhere specified, Free until 1st July, 1883, on and after that date a specific duty of $5.00 per ton.

	P. C.
Steel, Railway bars or rails, and fish-plates, and in sheets for the manufacture of saws	Free
Steel, old and scrap	Free
Steel, or Bessemer Steel Locomotive Tires, in the rough	10
Steel Castings	25
Steel, all manufactures of, not elsewhere specified	20
Steel and Iron, [combined] all manufactures of, not elsewhere specified	20
Steel Wire, galvanized or tinned, 15 guage or smaller	Free
Steel Wire, over 15 guage, N. E. S	15
Steel Plates, manufactured	20
Steel in coils, such as imported for the manufacture of screws and rake teeth, if cut to special length, or bent to shape, is dutiable as manufactures of steel	20
Steel imported for use in the manufacture of Skates	Free
Steelyards to be included in the item "scales, balances and weighing beams"	30
Stereotypes and Electrotypes of Standard books, except of Advertising books, almanacs and sheets	10
Stereotypes and Electrotypes for Commercial Blanks and Advertisements	20
Stick extract or confection, Liquorice	1 ct. per lb. and 20
Stockings and Socks, Woollens	10 cts. per lb. and 25
Stone, Burr, in blocks, rough or unmanufactured, and not bound into millstone	Free
Stone, rough, Freestone, Sandstone, and all other building stone, except marble from the quarry, not hammered or chiselled [13 cubic feet to ton]	$1 per ton
Stone-ware and Rockingham Ware	25
Stone, Waterlime or Cement Stone	$1 per ton
Stone, dressed Freestone and all other building stone except Marble, and all manufactures of stone or granite	20
Stone, Lithographic, not engraved	20
Stone, Flagstones, dressed	$1.50 per ton
Stone, Grindstones	$2.00 per ton
Stoves and other castings and forgings, not elsewhere specified	25
Straw and manufactures of, not elsewhere specified	20
Straw Hats	25
Strawberries, green fruit	2 cts. per qt.
Straw Board, not Mill board	20
Studs, Shirt or Collar, of all kinds	20
Sugar, above No. 14 Dutch Standard in color	1 ct. per lb. and 35
Including Export duty and other Government tax.	
Sugar, equal to No. 9, not above No. 14, Dutch Standard	¾ ct. per lb. and 30

P. C.

Including Export duty or other Government tax.

Sugar, below No. 9 Dutch Standard .... ½ ct. per lb. and 30
Including Export duty or other Government tax.

Provided that the *ad valorem* duty shall be levied and collected on Sugar and Melado, when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheads or other packages, or other charges and expenses prior to shipment, anything contained in Sec. 34 of Act 40 Vic., Cap. 10, to the contrary notwithstanding, the said section nevertheless remaining in force as to regulations to be made under it in cases where the Sugar or Melado is not imported direct from the country of growth or production

Sugar Candy, brown or white, and Confectionery ....
1 ct. per lb. and 35

Sugar, Glucose or Grape sugar, to be classed and rated for duty as sugar, according to grade by Dutch Standard in color.

Sulphate of Quinine, [in powder] .... Free

Sulphuric Acid.....½ ct. per lb.

Sulphur, in roll or flour..... Free

Sumac, Extract of..... 20

Sumac, tanning article in a crude state ..... Free

Sunday School Cards or Devotional Cards.—No exception can be made from the item "printed, lithographed, &c. cards."..... 30

Superphosphates, or manufactured Manure 20

Surgical Instruments and Dental Instruments, wholly or in part of steel, not plated as cuttlery..... 20

Sweet Potatoes 20

Swine 20

Swine, for improvement of stock ... . Free

Syrups, Cane Juice, Refined Syrup, Sugar-house Syrup, Syrup of Sugar, Syrup of Molasses and Sorghum.....
⅝ ct. per lb. and 30

Melado, Concentrated Melado, Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet-root Juice, and Concrete.....⅜ ct. per lb. and 30

Molasses, if used for refining, clarifying or rectifying purposes, or for the manufacture of sugar, when imported direct from the country of growth or production 25
Including Export duty or other Government tax.

Molasses, for same purposes, when not imported direct from country of growth or production..... 30

P. C.

Including Export duty and other Government tax.
Molasses, when not so used, and when imported direct from country of growth or production... 15
Including Export duty or other Government tax.
Molasses, when not so used, and when not imported direct from country of growth and production 20
Including Export duty or other Government tax.

T

Tables, furniture 35
Table Tops and Stands, for Sewing Machines. imported separately 25
Tacks, Brads and Sprigs 30
Tafia, (see spirits).....$1.90 per I.G.
Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, imported for the manufacture of Shoe and Corset Laces..... Free
Tails, undressed..... Free
Tails Dressed, [see furs] 15
Tallow ..... 1 ct. per lb.
Tampico, white and black ..... Free
Tanner's Bark..... Free
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified..... Free
Tanning or Dyeing articles, prepared, not elsewhere specified 20
Tapers, Wax 25
Tape Measures, as stationery 20
Tapioca..... 20
Taraxicum Root..... Free
Tar and Pitch Pine ..... Free
Tar and Pitch Coal.. 10
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition 30
Tassels, gold and silver..... 20
Tassels, silk..... 30
Tea, Green, Japan and Black, imported from other countries than the United States..... Free
Tea, Green, Japan and Black, imported from United States 10
Teasels ..... Free
Telephones 25
Telegraph Instruments..... 25
Telegraph Apparatus for original construction of Canadian Pacific Railway ..... Free
Telescopes 25

	P. C.
Tents and Awnings	25
Terra Japonica	Free
Thimbles of all kinds	20
Thread, Cotton, sewing, on spools	20
Thread, Cotton, sewing in hanks, black and bleached, three and six cords	12½
Thread, Linen	20
Thread, Gold and Silver Thread	20
Threshing Machines	35
Ticking, for tents.....2 cts. per sq. yd. and	15
Tiles, Roofing	20
Tiles, other	20
Timber and Lumber, planks and boards, sawn, not shapen, planed or otherwise manufactured; African Teak, Black Heart Ebony, Boxwood, Cherry, Chestnut and Hickory, Lignumvitæ, Mahogany, Gumwood, Oak, Pitch Pine, Red Cedar, Rosewood, Satinwood, Sandalwood, Spanish Cedar, Walnut and Whitewood and sawdust of the same	Free
Timber and Lumber, not elsewhere specified	20
Tin, in blocks, pigs, bars and sheets	Free
Tin Crystals	20
Tin, Metallic Color (dry)	Free
Tin Cans or packages made of tin or other material, containing fish of any kind, admitted free under existing treaties, not exceeding 1 quart in contents.....1½ cts. And if exceeding 1 quart, 1½ cts. additional for each qt. or parts of.	
Tin-foil	Free
Tin-foil, Capsules	25
Tinman's trimmings, to be classed as manufactures of Tin, viz:—Spouts, handles, knobs and ornamental articles	25
Tinware, and all other manufactures of tin, not elsewhere specified	25
Tin Plates	Free
Tobacco, Cigars and Cigarettes .....60 cts. per lb. and	20
Tobacco, Snuff.....20 cts. per lb. and	12½
Tobacco, manufactured, other.....20 cts. per lb. and	12½
Tobacco, unmanufactured, for excise purposes, under conditions of Act. 31, Vic. Cap. 51	Free
Tobacco Pipes, all kinds	20
Toilet Powders [as perfumery]	30
Tomatoes ..... 30 cts. per bush.	
Tomatoes and other vegetables, including corn, in cans, weighing not over one lb.....2 cts. per can. And two cents additional per can for each pound or fraction of a pound over one pound in weight, the weight	

	P. C.
of cans or pkgs. to be included in the weight of the article.	
Tools, Bookbinders' tools and implements, including Ruling Machines	10
Tools, Carpenters', Coopers', Cabinet Makers, and all other mechanics' tools, including edge tools of every description	30
Tooth Powders, as perfumery	30
Tortoise and other shells, unmanufactured	Free
Tragacanth, Gum	Free
Tram Silk, colored	25
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs	Free
Trees, Forest, for planting, imported into Manitoba or North-West Territory	Free
Trees, Apple	2 cts. each
Trees, Pear and Cherry	4 cts. each
Trees, Quince	2½ cts. each
Trees, Plum	5 cts. each
Trees and Plants, other than above, including fruit, shade, lawn and ornamental	20
Treenails	Free
Tripoli	20
Trunks, Satchels, Valises, Carpet Bags, Purses and Pocket-books	30
Tubs, wood	25
Tubing, seamless drawn tubing, of copper, brass and zinc	10
Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured	15
Tubing, Iron, wrought iron tubing, not threaded, coupled or otherwise manufactured, plain, 2 inches in diameter or over	15
Tubing, wrought iron tubing, plain, 2 inches or under in diameter, coupled and threaded or not	25
Tubing, Iron, other, not elsewhere specified	20
Turmeric	Free
Turpentine, raw or crude	Free
Turpentine, Spirits of	10
Turtles	Free
Tweeds, wool	7½ cts. per lb. and 20
Twines, Sail, when to be used for boats and ships' sails	5
Twines, for use of fisheries	Free
Twines, all other	25
Type, for printing	20
Type Metal	10

U

	P. C.
Ultramarine Blue, color in pulp	Free
Umbrellas and Parasols of all kinds	25
Union Collar Cloth Paper, in sheets, not shapen	5
Undertakers' Hardware, plated	30
Umber, raw, dry color	Free
Upholsters' Hardware	30

V

Vaccine and Ivory Vaccine Points	Free
Valerian Root	Free
Valentines and Christmas Cards	25
Valises	30
Vanilla and Nux Vomica Beans	Free
Varnish, black and bright, for ships' use	Free
Varnish, Lackers, Japan and Colodion, not elsewhere specified .. 20 cts. per I.G. and	20
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk .. .. 4 cts. per lb. In bottles or other packages, not over one lb. in weight each 6 cts. per lb.	
Vegetables, Potatoes, not elsewhere specified 10 cts. per bush.	
Vegetables, Oil, not elsewhere specified	20
Vegetables, Onions	20
Vegetables, prepared or preserved, not elsewhere specified	20
Vegetables, Split Peas	20
Vegetables, Sweet Potatoes and all other Vegetables, not elsewhere specified	20
Vegetables, Tomatoes 30 cts. per bush.	
Vegetables, Tomatoes and other vegetables, including Corn in cans weighing not over 1 lb. 2 cts. per can. And 2 cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article	
Vegetable fibres, natural, not produced by any chemical process	Free
Velvets, silk	30
Velvets, cotton	20
Velveteens	20
Veneers of wood and Ivory, sawn or split only, not to include scale board for cheese	Free

	P. C.
Verdegris or sub-acetate of copper [dry]	Free
Vermicelli and Macaroni	20
Vines, Grape Vines of all kinds	20
Vinegar	15 cts. per I.G.
Vices	30
Vitriol, blue	Free
Volatile, or Essential Oil, for manufacturing purposes	20

W

Wadding, Cotton, Unbleached, not dyed or colored	2 cts. per lb. and 15
Waggons	35
Wall Paper [see Paper Hangings]	30
Walking Sticks	25
Walnuts	20
Walnut Lumber, plank and board, sawn, not shaped	Free
Warps, Cotton, not bleached, dyed or colored	2 cts. per lb. and 15
Warps, Cotton, if bleached, dyed or colored	3 c. per lb. and 15
Washers, Bolts and Rivets	30
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper	Free
Watches and Watch Cases	25
Watch and Jewel Cases and other like articles, of any material	30
Watches, Chronometer	25
Watch material and movements	20
Waters, Mineral [see Mineral Waters]	
Water, Rose Water, as Perfumery	30
Whale Bone, unmanufactured	Free
Whale Bone, manufactured	20
Whale Oil, in casks, from on shipboard and in the condition in which it was first landed	Free
Whale Oil and Fish Oil from Newfoundland	Free
Whale Oil, other	20
Wax Candles	25
Wax, Beeswax, and other, not elsewhere specified	20
Wax, Paraffine Wax or Stearine	3 cts. per lb.
Wax Tapers	25
Wax, manufactures of, other	20
Wheat	15 cts. per bush.
Wheat, damaged by water in transitu [on appraised value]	20
Wheat Flour	50 cts. per bbl.
Wheat Flour, damaged by water in transitu (on appraised value)	20

	P. C.
Wheels, parts of, Hubs and Spokes, in the rough	15
Wheels if put up as part of carriage	35
Wheels, Car, iron	25
Wheelbarrows, and other like articles	30
Whips	25
Whip Gut or Cat Gut, unmanufactured	Free
Whiskey	$1.32½ per I. G.
Whiting or Whitening	Free
White Lead, in pulp, not mixed with oil	5
White Lead and Red Lead, and orange mineral, dry	5
White Granite or Iron Stone Ware	30
White Shellac, for manufacturing purposes	Free
Whitewood Lumber, plank and sawn, not shaped	Free
Willow, for basket makers	Free
Willow and Osier Furniture	35
Willow and Osier Works, lined or unlined, furnished or unfurnished, not elsewhere specified	25
Window Shades, made of paper	30
Winceys, plain, of all widths, when material is not over ¼ of wool	20
Winceys, checked, striped or fancy, not over twenty-five (25) inches wide	20
Winceys, checked, striped or fancy dress winceys, over twenty-five (25) inches wide and not over thirty (30) inches, when material is not more than ¼ wool	2 cts. per sq. yd. and 15
Winceys, checked, striped or fancy winceys, over thirty (30) inches wide, when material is more than ¼ wool	7½ cts. per lb. and 20
Wines of all kinds, except sparkling wines, including ginger orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits of strength of proof by Sykes' Hydrometer, imported in wood or bottles (6 qts. or 12 pints to I. G.)	25 cts. per I. G. and 30
Wines, containing over 26 p. c. and not over 27 p. c.	28 cts. per I. G. and 30
Wines, containing over 27 p. c. and not over 28 p. c.	31 cts. per I.G. and 30
Wines, containing over 28 p. c. and not over 29 p. c.	34 cts. per I.G. and 30
Wines, containing over 29 p. c. and not over 30 p. c.	37 cts. per I.G. and 30
Wines, containing over 30 p.c. and not over 31 p.c.	40 cts. per I.G. and 30
Wines, containing over 31 p.c. and not over 32 p.c.	43 cts. per I.G. and 30

	P. C.
Wines, containing over 32 p.c. and not over 33 p.c..... 46 cts. per I.G. and	30
Wines, containing over 33 p.c. and not over 34 p.c..... 49 cts. per I.G. and	30
Wines, containing over 34 p.c. and not over 35 p.c..... 52 cts. per I.G. and	30
Wines, containing over 35 p.c. and not over 36 p.c..... 55 cts. per I.G. and	30
Wines, containing over 36 p.c. and not over 37 p.c..... 58 cts. per I.G. and	30
Wines, containing over 37 p.c. and not over 38 p.c..... 61 cts. per I.G. and	30
Wines, containing over 38 p.c. and not over 39 p.c..... 64 cts. per I.G. and	30
Wines, containing over 39 p.c. and not over 40 p.c..... 67 cts. per I.G. and	30
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, old wine measure.....$3.00 per doz. and	30
In bottles, containing not more than a pint and more than one half pint, wine measure..$1.50 per doz. and	30
In bottles, containing one-half pint each or less..... 75 cts. per doz. and	30
In bottles, containing more than one quart. ..... $3 per doz., $1.50 per I.G. and	30
NOTE.—All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit of strength of proof by Sykes' Hydrometer, shall be rated as unenmumerated spirits	
Wire Cloth of brass or copper.....	20
Wire, of Iron or Steel, galvanized or tinned, 15 guage or smaller	Free
Wire, Iron and Steel, other.....	15
Wire, for telegraph line, first equipment Canadian Pacific Railway	Free
Wire, round or flat, of brass or copper.....	Free
Wire, of spring steel, coppered, number nine gauge and smaller, for the manufacture of mattrasses.....	Free
Wire, Brass, and rods cut to special length.....	30
Wire Rods, iron, in coils, under half an inch in diameter....	10
Wire Rigging, for ships and vessels	Free
Wire Rope, strand or chain made of wire.....	25
Wire, manufactures of, other, not elsewhere specified.....	25
Wood, for fuel, when imported into Manitoba and North-West Territory.....	Free
Wood, Cord Wood, other	20
Wood manufactures, viz: Fishing Rods.....	30

P. C.

Wood Furniture, house, cabinet or office, including hair, spring and other mattresses, show cases, bolsters and pillows, caskets and coffins, of any material, and picture frames 35

Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only 15

Wood, Shingles 20

Wood, Pails, Tubs and Churns 25

Wood, manufactures of, not elsewhere specified 25

Wood, Lumber and Timber, not elsewhere specified 20

Wood, Lumber and Timber, planks and boards sawn, of Boxwood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandalwood, Spanish Cedar, Oak, Hickory, Whitewood, African Teak, Black Heart, Ebony, Lignumvitæ, Red Cedar and Satinwood and Sawdust of the same ..... Free

Wood, Lumber and Timber, not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths—*i.e.*, less than the ordinary commercial lengths 20

Wood, Logs and round unmanufactured timber, not elsewhere mentioned ..... Free

Wool, unmanufactured hair of Alpaca Goat and other like animals, not elsewhere specified ..... Free

Wool and Woolens, composed wholly or in part of Wool, Worsted, hair of Alpaca Goat or other like animals, viz: Cloths, Doeskins, Blankets and Flannels of every description, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, Cloakings, Felt Cloths of every description, not elsewhere specified, Horse Collar Cloths, Yarn, Knitting Yarn, Fingering Yarn, Worsted Yarn 7½ cts. per lb. and 20

Wool and Woolens—Clothing ready-made, Wearing Apparel of every description, including knitted goods, viz: Socks and Stockings, Cloth Caps, and Horse Clothing shaped, composed wholly or in part of wool, worsted, hair of Alpaca Goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or the manufacturer, except knitted goods 10 cts. per lb. and *ad valorem* 25

Wool and Woolens—All manufactures of, composed wholly or in part of wool, worsted, hair of Alpaca Goat, or other like animals, not otherwise provided for 20

Wool Manufactures, not otherwise provided for:—Orleans, Alpacas, Lustres, Cobourgs, Baratheas, Balmoral Crapes, Persian Cords, Russell Cords, Twills, Moreens, Paramattas, (not silk warp), Henriettas, Figured Al-

P. C.

pacas, Debaiges, Muslin Delaines, French Delaines and French Merinoes, Cashmeres, Cloth Table Covers and Piano Covers, Victoria Table Covers, Bullion Fringe, Fancy Wool Fringe, Mohair Braid, Llama Braid, Russian Braid unless the largest component part be silk, Bunting and all kinds of Bradford Dress Goods..... 20

Wool, Class one, viz. : Leicester, Cotswold, Lincolnshire, Down Combing Wools, and other like combing wools such as are grown in Canada.....3 cts. per lb.

Woolen Hosiery, held to comprise men's, women's and children's Lambs-wool, Cashmere and Merino Shirts and Drawers, Wool Scarfs, Mufflers, Cravats, Clouds, Handkerchiefs, Collarettes, Cardigan Jackets, Polkas, Knitted Shawls, Vests, "Cross-overs," Chest Protectors, Knitted Mantles, Petticoats, Cuffs, Boots and Bootees, and similar articles, not elsewhere specified.. 7 1/2 cts per lb. and 20

Dress or Costume Cloths, Serges and similar fabrics, under twenty-five inches wide and weighing not over three and a half ounces per lineal yard, either or both 20

Woolen Rags ..... Free

Woolen Shawls, except knitted 25

Woolen Carpets, Brussels and Tapestry 20

Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool.....10 cts. per sq. yd. and 20

Woolen Carpets, Ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca Goat or other like animals..... 5 cts. per sq. yd. and 20

Woolen Imitation Sealskins..... 7 1-2 cts. per lb. and 20

Woolen Felt, for boots, shoes and skirts, when imported by the manufacturer for use in their factories 15

Woolen Felt, for glove lining, and Endless Felt for paper makers, when imported by manufacturers for use in their factories..... 10

Woolen Netting, for boots and shoes..... 10

Worm Seed..... 20

Worsted Plush 20

Wrapping Paper..... 20

Writing Ink..... 25

Writing Desks, to be rated according to material.

Wrought Iron, forgings and parts of, for mills and locomotives—parts weighing 25 lbs. or more..... 20

X

Xyolite, or Celluloid, in sheets, lumps or blocks..... Free

Y

		P. C.
Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored	2 cts. per lb. and	15
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored	3 cts. per lb. and	15
Yarn, Fingering Yarn, wool	7 1-2 cts. per lb. and	20
Yarn, Knitting Yarn, wool	7 1-2 cts. per lb. and	20
Yarn, Worsted Yarn,	7 1-2 cts. per lb. and	20
Yarns, Coir		Free
Yeast		20
Yellow Metal, in bolts, bars and for sheathing		Free

Z

Zinc, in blocks, pigs and sheets	Free
Zinc, seamless drawn tubing	10
Zinc, dry white (metallic color)	Free
Zinc, manufactures of, not elsewhere mentioned	25
Zinc Dust	25

All goods not enumerated in this Act or any other Act as charged with any duty of Customs and not declared free of duty by this Act or some unrepealed Act or provision, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz:

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

Foreign reprints of British Copyrighted Works copyrighted in Canada, and of Canadian Copyrighted Works.

The following articles, being the natural product of the manufactures of the colony of Newfoundland, are exempted from Customs duty when imported into Canada, viz.:

Fish, fresh, dried, salted or smoked.
Fish Oil and all products of Fish.
Seal Oil.
Animals of all kinds.

EXPORT DUTIES.

Shingle Bolts, per cord of 128 cubic feet	$1 00
Spruce Logs, per M feet	1 00
Pine Logs, per M feet	1 00

EXPORTS PROHIBITED.

The export of Deer, Wild Turkeys and Quail in the carcass or parts thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs Laws.

EXCISE DUTIES, &c.

1. That any party in whose favor a license is granted to have and use a chemical still or stills of over three gallons, shall upon receiving said license, pay to the Collector of Inland Revenue the sum of twenty-five dollars. On smaller than the above free, provided description or nature be given to the Collector.

2. That as respects the duties of EXCISE ON SPIRITS :

(a.) When the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every less quantity than a gallon, *one dollar.*

(b.) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and two cents.*

(c.) When manufactured exclusively from molasses or sugar taken to the distillery in bond, and on which no duty of Customs has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and three cents.*

DUTIES ON TOBACCO.

Tobacco Manufacturer's License for Foreign Leaf.....	$ 75 00
" " " " Canadian "	50 00
" " " " Cultivators for making twists grown on their farm.....	2 00
and 2 cts. per lb. for twists so made.	
On manufactured tobacco, foreign..... 12 cts. per lb.	
On Snuff containing more than forty per cent. moisture, 8 cts. per lb.	
" " " less than forty per cent. moisture, 12 cts. per lb.	
On Cigars..... $3.00 per M.	
On Cigars made of Canadian Tobacco.... $1.50 per M.	
On all manufactured " " 2 cts. per lb.	
All cut tobacco, Foreign or Canadian, must pay duty ex-factory but a refund of two per cent. will be allowed on foreign cut.	

3. License on Bonding Warehouses. not elsewhere mentioned in this Act.

For first.....	$20 00
For every additional one.....	10 00

4. That as respects the duty of EXCISE ON METHYLATED SPIRITS :

Methylated Spirits being composed of alcohol mixed with wood naphtha in such proportions, and subject to such regulations, as may from time to time be made by the Department of Inland Revenue, there shall be paid a duty of *fifteen cents* for every gallon of the strength of proof, and so in proportion for every greater or less strength, and for every less quantity than a gallon.

5. That any provisions imposing any new duty, or making any alteration in the mode of calculating any such duty by which the amount thereof may be increased or diminished, shall come into force immediately on the day of the passing of the Act making such alterations, and shall apply to and the duties hereby imposed shall be payable on all Spirits and Tobacco, Vinegar, Fermented Beverages or Methylated Spirits, distilled, manufactured or made, or taken out of bond for consumption on and after the said day, and such alterations as aforesaid shall apply to and the duties hereby imposed shall be payable on all malt held by any brewer, maltster, distiller, or other person on the said day, or manufactured or made

thereafter, and the duties hereby made payable on licenses shall be payable only on licenses issued after the said day, existing licenses remaining in force during the time for which they were granted.

All goods manufactured in bond shall, if taken out of bond for consumption in Canada, be subject to duties of Excise equal to the duties of Customs to which they would be subject if imported from Great Britain and entered for consumption in Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying	$250
Compounding	50
For Importation or Manufacture of Apparatus	20
For Brewing	50
For Malting, 1st Class	200
" " 2nd "	150
" " 3d "	100
" " 4th "	50
For Manufacturing in Bond for Consumption in Canada	50
" " " " " Exportation	300
On Fermented Beverage made in imitation of Beer or Malt Liquor	4 cts. per gal.

Inspection fee on Petroleum.

On every package containing not more than 5 gals Canadian 2½ cts., Imported 5 cts.

On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.

On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.

LIST OF WAREHOUSING PORTS.

Province of Quebec.

Coaticooke,
Gaspé,
Magdalen Islands,
Montreal,
New Carlisle,
Percé,
Quebec,
Richmond,
Out-Port & W. P.
Rimouski,
Rouses Point,
St. Armand,
St. Hyacinthe,
Sherbrooke,
Sorel,
Stanstead,
St. Johns,
Three Rivers.

Province of Ontario.

Amherstburg,
Barrie,
Belleville,
Berlin,
Brampton, O P & W P
Brantford,
Brockville,
Chatham,
Clifton,
Clinton, O P & W P
Cobourg,
Colborne,
(Welland Canal)
Collingwood,
Cornwall,
Cramahe,
(Colborne Co.]
Darlington,
Deseronto,
Dover,
Dundas,
Dunville,
Fort Erie,
Galt,
Gananoque.
Goderich,
Guelph,
Hamilton,
Ingersoll,
Kincardine,
Kingston,
Leamington, O&W P
Lindsay,
London,
Midland, O & W P
Morrisburg,
Napanee,
Newcastle,
Niagara,
Oakville,
Oshawa,
Ottawa,
Owen Sound,
Paris,
Pembroke,
Peterboro,
Petrolea, O & W P
Picton,
Port Credit,
Port Hope,
Port Ryerse,
Prescott,
Prince Arthurs L'dg.
Queenston,
Sarnia,
Sault St. Marie,
Simcoe, O & W P
Stratford,
St. Catherines,
St. Thomas.
St. Marys,
Toronto,
Trenton,
Walkerton,
Wallaceburg,
Whitby,
Wiarton, O & W P
Windsor,
Wingham, O & W P
Woodstock,

Province of New Brunswick.

Bathurst,
Buctouche,
Campbellton,
Campobello,
Caraquette,
Chatham,
Dalhousie,
Dorchester,
Fredericton,
Grand Falls,
Edmunston,
Hillsborough,
Moncton,
McAdam's Jct.,
Newcastle,
Richibucto,
Richmond Station,
Sackville.
Shediac,
St. Andrews,
St. George,
St. John,
St. Stephen,
Sussex,
Tracadie,
Woodstock,

Province of Nova Scotia.

Advocate Harbor,
Amherst,
Annapolis,
Antigonish,
Arichat,
Bear River,
Baddeck,
Barrington,
Bridgetown,
Cornwallis,
Digby,
Guysboro,
Great Bras d'Or,
Halifax,
Kentville,
Lahave,
Liverpool,
Londonderry,
Locke Port,
Lunenburg,
Mahone Bay,
Maitland,
Margaretsville,
North Sidney,
Parrsborough,
Picton,
Point Brulé.
Port George,
Port Gilbert,
Port Hawkesbury.
Port Hood,
Port Medway,
Port William,
Pugwash,
Shelburne,
St. Anns,
St. Peters,
Sydney,
Tatamagouche,
Truro,
Wallace,
Weymouth,
Windsor,
Yarmouth,

British Columbia.

New Westminster,
Victoria.

Prince Edward Island.

Charlottetown,
Georgetown,
Summerside.

Province of Manitoba.

Emerson,
Winnipeg.
Gretna, O & W P
Portage la Prairie, O & W P.

TABLE

SHEWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

£	$ c.	£	$ c.	£	$ c.
1...	4.87	21...	102.20	41...	199.53
2...	9.73	22...	107.07	42...	204.40
3...	14.60	23...	111.93	43...	209.27
4...	19.47	24...	116.80	44...	214.13
5...	24.33	25...	121.67	45...	219.00
6...	29.20	26...	126.53	46...	223.87
7...	34.07	27...	131.40	47...	228.73
8...	38.93	28...	136.27	48...	233.60
9...	43.80	29...	141.13	49...	238.47
10...	48.67	30...	146.00	50...	243.33
11...	53.53	31...	150.87	51...	248.20
12...	58.40	32...	155.73	52...	253.07
13...	63.27	33...	160.60	53...	257.93
14...	68.13	34...	165.47	54...	262.80
15...	73.00	35...	170.33	55...	267.67
16...	77.87	36...	175.20	56...	272.53
17...	82.73	37...	180.07	57...	277.40
18...	87.60	38...	184.93	58...	282.27
19...	92.47	39...	189.80	59...	287.13
20...	97.33	40...	194.67	60...	292.00

£	$ c.	£	$ c.	£	$ c.
61...	296.87	98...	476.93	135...	657.00
62...	301.73	99...	481.80	136...	661.87
63...	306.60	100...	486.67	137...	666.73
64...	311.47	101...	491.53	138...	671.60
65...	316.33	102...	496.40	139...	676.47
66...	321.20	103...	501.27	140...	681.33
67...	326.07	104...	506.13	141...	686.20
68...	330.93	105...	511.00	142...	691.07
69...	335.80	106...	515.87	143...	695.93
70...	340.67	107...	520.73	144...	700.80
71...	345.53	108...	525.60	145...	705.67
72...	350.40	109...	530.47	146...	710.53
73...	355.27	110...	535.33	147...	715.40
74...	360.13	111...	540.20	148...	720.27
75...	365.00	112...	545.07	149...	725.13
76...	369.87	113...	549.93	150...	730.00
77...	374.73	114...	554.80	151...	734.87
78...	379.60	115...	559.67	152...	739.73
79...	384.47	116...	564.53	153...	744.60
80...	389.33	117...	569.40	154...	749.47
81...	394.20	118...	574.27	155...	754.33
82...	399.07	119...	579.13	156...	759.20
83...	403.93	120...	584.00	157...	764.07
84...	408.80	121...	588.87	158...	768.93
85...	413.67	122...	593.73	159...	773.80
86...	418.53	123...	598.60	160...	778.67
87...	423.40	124...	603.47	161...	783.53
88...	428.27	125...	608.33	162...	788.40
89...	433.13	126...	613.20	163...	793.27
90...	438.00	127...	618.07	164...	798.13
91...	442.87	128...	622.93	165...	803.00
92...	447.73	129...	627.80	166...	807.87
93...	452.60	130...	632.67	167...	812.73
94...	457.47	131...	637.53	168...	817.60
95...	462.33	132...	642.40	169...	822.47
96...	467.20	133...	647.27	170...	827.33
97...	472.07	134...	652.13	171...	832.20

£	$ c.	£	$ c.	£	$ c.
172...	837.07	209...	1017.13	246...	1197.20
173...	841.93	210...	1022.00	247...	1202.07
174...	846.80	211...	1026.87	248...	1206.93
175...	851.67	212...	1031.73	249...	1211.80
176...	856.53	213...	1036.60	250...	1216.67
177...	861.40	214...	1041.47	251...	1221.53
178...	866.27	215...	1046.33	252...	1226.40
179...	871.13	216...	1051.20	253...	1231.27
180...	876.00	217...	1056.07	254...	1236.13
181...	880.87	218...	1060.93	255...	1241.00
182...	885.73	219...	1065.80	256...	1245.87
183...	890.60	220...	1070.67	257...	1250.73
184...	895.47	221...	1075.53	258...	1255.60
185...	900.33	222...	1080.40	259...	1260.47
186...	905.20	223...	1085.27	260...	1265.33
187...	910.07	224...	1090.13	261...	1270.20
188...	914.93	225...	1095.00	262...	1275.07
189...	919.80	226...	1099.87	263...	1279.93
190...	924.67	227...	1104.73	264...	1284.80
191...	929.53	228...	1109.60	265...	1289.67
192...	934.40	229...	1114.47	266...	1294.53
193...	939.27	230...	1119.33	267...	1299.40
194...	944.13	231...	1124.20	268...	1304.27
195...	949.00	232...	1129.07	269...	1309.13
196...	953.87	233...	1133.93	270...	1314.00
197...	958.73	234...	1138.80	271...	1318.87
198...	963.60	235...	1143.67	272...	1323.73
199...	968.47	236...	1148.53	273...	1328.60
200...	973.33	237...	1153.40	274...	1333.47
201...	978.20	238...	1158.27	275...	1338.33
202...	983.07	239...	1163.13	276...	1343.20
203...	987.93	240...	1168.00	277...	1348.07
204...	992.80	241...	1172.87	278...	1352.93
205...	997.67	242...	1177.73	279...	1357.80
206...	1002.53	243...	1182.60	280...	1362.67
207...	1007.40	244...	1187.47	281...	1367.53
208...	1012.27	245...	1192.33	282...	1372.40

£	$ c.	£	$ c.	£	$ c.
283...	1377.27	320...	1557.33	357...	1737.40
284...	1382.13	321...	1562.20	358...	1742.27
285...	1387.00	322...	1567.07	359...	1747.13
286...	1391.87	323...	1571.93	360...	1752.00
287...	1396.73	324...	1576.80	361...	1756.87
288...	1401.60	325...	1581.67	362...	1761.73
289...	1406.47	326...	1586.53	363...	1766.60
290...	1411.33	327...	1591.40	364...	1771.47
291...	1416.20	328...	1596.27	365...	1776.33
292...	1421.07	329...	1601.13	366...	1781.20
293...	1425.93	330...	1606.00	367...	1786.07
294...	1430.80	331...	1610.87	368...	1790.93
295...	1435.67	332...	1615.73	369...	1795.80
296...	1440.53	333...	1620.60	370...	1800.67
297...	1445.40	334...	1625.47	371...	1805.53
298...	1450.27	335...	1630.33	372...	1810.40
299...	1455.13	336...	1635.20	373...	1815.27
300...	1460.00	337...	1640.07	374...	1820.13
301...	1464.87	338...	1644.93	375...	1825.00
302...	1469.73	339...	1649.80	376...	1829.87
303...	1474.60	340...	1654.67	377...	1834.73
304...	1479.47	341...	1659.53	378...	1839.60
305...	1484.33	342...	1664.40	379...	1844.47
306...	1489.20	343...	1669.27	380...	1849.33
307...	1494.07	344...	1674.13	381...	1854 20
308...	1498.93	345...	1679.00	382...	1859.07
309...	1503.80	346...	1683.87	383...	1863.93
310...	1508.67	347...	1688.73	384...	1868.80
311...	1513.53	348...	1693.60	385...	1873.67
312...	1518.40	349...	1698.47	386...	1878.53
313...	1523.27	350...	1703.33	387...	1883.40
314...	1528.13	351...	1708.20	388...	1888.27
315...	1533.00	352...	1713.07	389...	1893.13
316...	1537.87	353...	1717.93	390...	1898.00
317...	1542.73	354...	1722.80	391...	1902.87
318...	1547.60	355...	1727.67	392...	1907.73
319...	1552.47	356...	1732.53	393...	1912.60

£	$ c.	£	$ c.	£	$ c.
394...	1917.47	431...	2097.53	468...	2277.60
395...	1922.33	432...	2102.40	469...	2282.47
396...	1927.20	433...	2107.27	470...	2287.33
397...	1932.07	434...	2112.13	471...	2292.20
398...	1936.93	435...	2117.00	472...	2297.07
399...	1941.80	436...	2121.87	473...	2301.93
400...	1946.67	437...	2126.73	474...	2306.80
401...	1951.53	438...	2131.60	475...	2311.67
402...	1956.40	439...	2136.47	476	2316.53
403...	1961.27	440...	2141.33	477...	2321.40
404...	1966.13	441...	2146.20	478...	2326.27
405...	1971.00	442...	2151.07	479...	2331.13
406...	1975.87	443...	2155.93	480...	2336.00
407...	1980.73	444...	2160.80	481...	2340.87
408...	1985.60	445...	2165.67	482...	2345.73
409...	1990.47	446...	2170.53	483...	2350.60
410...	1995.33	447...	2175.40	484...	2355.47
411...	2000.20	448...	2180.27	485...	2360.33
412...	2005.07	449...	2185.13	486...	2365.20
413...	2009.93	450...	2190.00	487...	2370.07
414...	2014.80	451...	2194.87	488...	2374.93
415...	2019.67	452...	2199.73	489...	2379.80
416...	2024.53	453...	2204.60	490...	2384.67
417...	2029.40	454...	2209.47	491...	2389.53
418...	2034.27	455...	2214.33	492...	2394.40
419...	2039.13	456...	2219.20	493...	2399.27
420...	2044.00	457...	2224.07	494...	2404.13
421...	2048.87	458...	2228.93	495...	2409.00
422...	2053.73	459...	2233.80	496...	2413.87
423...	2058.60	460...	2238.67	497...	2418.73
424...	2063.47	461...	2243.53	498...	2423.60
425...	2068.33	462...	2248.40	499...	2428.47
426...	2073.20	463...	2253.27	500...	2433.33
427...	2078.07	464...	2258.13	501...	2438.20
428...	2082.93	465...	2263.00	502...	2443.07
429...	2087.80	466...	2267.87	503...	2447.93
430...	2092.67	467...	2272.73	504...	2452.80

£	$ c.	£	$ c.	£	$ c.
505...	2457.67	542...	2637.73	579...	2817.80
506...	2462.53	543...	2642.60	580...	2822.67
507...	2467.40	544...	2647.47	581...	2827.53
508...	2472.27	545...	2652.33	582...	2832.40
509...	2477.13	546...	2657.20	583...	2837.27
510...	2482.00	547...	2662.07	584...	2842.13
511...	2486.87	548...	2666.93	585...	2847.00
512...	2491.73	549...	2671.80	586...	2851.87
513...	2496.60	550...	2676.67	587...	2856.73
514...	2501.47	551...	2681.53	588...	2861.60
515...	2506.33	552...	2686.40	589...	2866.47
516...	2511.20	553...	2691.27	590...	2871.33
517...	2516.07	554...	2696.13	591...	2876.20
518...	2520.93	555...	2701.00	592...	2881.07
519...	2525.80	556...	2705.87	593...	2885.93
520...	2530.67	557...	2710.73	594...	2890.80
521...	2535.53	558...	2715.60	595...	2895.67
522...	2540.40	559...	2720.47	596...	2900.53
523...	2545.27	560...	2725.33	597...	2905.40
524...	2550.13	561...	2730.20	598...	2910.27
525...	2555.00	562...	2735.07	599...	2915.13
526...	2559.87	563...	2739.93	600...	2920.00
527...	2564.73	564...	2744.80	601...	2924.87
528...	2569.60	565...	2749.67	602...	2929.73
529...	2574.47	566...	2754.53	603...	2934.60
530...	2579.33	567...	2759.40	604...	2939.47
531...	2584.20	568...	2764.27	605...	2944.33
532...	2589.07	569...	2769.13	606...	2949.20
533...	2593.93	570...	2774.00	607...	2954.07
534...	2598.80	571...	2778.87	608...	2958.93
535...	2603.67	572...	2783.73	609...	2963.80
536...	2608.53	573...	2788.60	610...	2968.67
537...	2613.40	574...	2793.47	611...	2973.53
538...	2618.27	575...	2798.33	612...	2978.40
539...	2623.13	576...	2803.20	613...	2983.27
540...	2628.00	577...	2808.07	614...	2988.13
541...	2632.87	578...	2812.93	615...	2993.00

£	$ c.	£	$ c.	£	$ c.
616...	2997.87	653...	3177.93	690...	3358.00
617...	3002.73	654...	3182.80	691...	3362.87
618...	3007.60	655...	3187.67	692...	3367.73
619...	3012.47	656...	3192.53	693...	3372.60
620...	3017.33	657...	3197.40	694...	3377.47
621...	3022.20	658...	3202.27	695...	3382.33
622...	3027.07	659...	3207.13	696...	3387.20
623...	3031.93	660...	3212.00	697...	3392.07
624...	3036.80	661...	3216.87	698...	3396.93
625...	3041.67	662...	3221.73	699...	3401.80
626...	3046.53	663...	3226.60	700...	3406.67
627...	3051.40	664...	3231.47	701...	3411.53
628...	3056.27	665...	3236.33	702...	3416.40
629...	3061.13	666...	3241.20	703...	3421.27
630...	3066.00	667...	3246.07	704...	3426.13
631...	3070.87	668...	3250.93	705...	3431.00
632...	3075.73	669...	3255.80	706...	3435.87
633...	3080.60	670...	3260.67	707...	3440.73
634...	3085.47	671...	3265.53	708...	3445.60
635...	3090.33	672...	3270.40	709...	3450.47
636...	3095.20	673...	3275.27	710...	3455.33
637...	3100.07	674...	3280.13	711...	3460.20
638...	3104.93	675...	3285.00	712...	3465.07
639...	3109.80	676...	3289.87	713...	3469.93
640...	3114.67	677...	3294.73	714...	3474.80
641...	3119.53	678...	3299.60	715...	3479.67
642...	3124.40	679...	3304.47	716...	3484.53
643...	3129.27	680...	3309.33	717...	3489.40
644...	3134.13	681...	3314.20	718...	3494.27
645...	3139.00	682...	3319.07	719...	3499.13
646...	3143.87	683...	3323.93	720...	3504.00
647...	3148.73	684...	3328.80	721...	3508.87
648...	3153.60	685...	3333.67	722...	3513.73
649...	3158.47	686...	3338.53	723...	3518.60
650...	3163.33	687...	3343.40	724...	3523.47
651...	3168.20	688...	3348.27	725...	3528.33
652...	3173.07	689...	3353.13	726...	3533.20

£	$ c.	£	$ c.	£	$ c.
727...	3538.07	764...	3718.13	801...	3898.20
728...	3542.93	765...	3723.00	802...	3903.07
729...	3547.80	766...	3727.87	803...	3907.93
730...	3552.67	767...	3732.73	804...	3912.80
731...	3557.53	768...	3737.60	805...	3917.67
732...	3562.40	769...	3742.47	806...	3922.53
733...	3567.27	770...	3747.33	807...	3927.40
734...	3572.13	771...	3752.20	808...	3932.27
735...	3577.00	772...	3757.07	809...	3937.13
736...	3581.87	773...	3761.93	810...	3942.00
737...	3586.73	774...	3766.80	811...	3946.87
738...	3591.60	775...	3771.67	812...	3951.73
739...	3596.47	776...	3776.53	813...	3956.60
740...	3601.33	777...	3781.40	814...	3961.47
741...	3606.20	778...	3786.27	815...	3966.33
742...	3611.07	779...	3791.13	816...	3971.20
743...	3615.93	780...	3796.00	817...	3976.07
744...	3620.80	781...	3800.87	818...	3980.93
745...	3625.67	782...	3805.73	819...	3985.80
746...	3630.53	783...	3810.60	820...	3990.67
747...	3635.40	784...	3815.47	821...	3995.53
748...	3640.27	785...	3820.33	822...	4000.40
749...	3645.13	786...	3825.20	823...	4005.27
750...	3650.00	787...	3830.07	824...	4010.13
751...	3654.87	788...	3834.93	825...	4015.00
752...	3659.73	789...	3839.80	826...	4019.87
753...	3664.60	790...	3844.67	827...	4024.73
754...	3669.47	791...	3849.53	828...	4029.60
755...	3674.33	792...	3854.40	829...	4034.47
756...	3679.20	793...	3859.27	830...	4039.33
757...	3684.07	794...	3864.13	831...	4044.20
758...	3688.93	795...	3869.00	832...	4049.07
759...	3693.80	796...	3873.87	833...	4053.93
760...	3698.67	797...	3878.73	834...	4058.80
761...	3703.53	798...	3883.60	835...	4063.67
762...	3708.40	799...	3888.47	836...	4068.53
763...	3713.27	800...	3893.33	837...	4073.40

£	$ c.	£	$ c.	£	$ c.
838...	4078.27	875...	4258.33	912...	4438.40
839...	4083.13	876...	4263.20	913...	4443.27
840...	4088.00	877...	4268.07	914...	4448.13
841...	4092.87	878...	4272.93	915...	4453.00
842...	4097.73	879...	4277.80	916...	4457.87
843...	4102.60	880...	4282.67	917...	4462.73
844...	4107.47	881...	4287.53	918...	4467.60
845...	4112.33	882...	4292.40	919...	4472.47
846...	4117.20	883...	4297.27	920...	4477.33
847...	4122.07	884...	4302.13	921...	4482.20
848...	4126.93	885...	4307.00	922...	4487.07
849...	4131.80	886...	4311.87	923...	4491.93
850...	4136.67	887...	4316.73	924...	4496.80
851...	4141.53	888...	4321.60	925...	4501.67
852...	4146.40	889...	4326.47	926...	4506.53
853...	4151.27	890...	4331.33	927...	4511.40
854...	4156.13	891...	4336.20	928...	4516.27
855...	4161.00	892...	4341.07	929...	4521.13
856...	4165.87	893...	4345.93	930...	4526.00
857...	4170.73	894...	4350.80	931...	4530.87
858...	4175.60	895...	4355.67	932...	4535.73
859...	4180.47	896...	4360.53	933...	4540.60
860...	4185.33	897...	4365.40	934...	4545.47
861...	4190.20	898...	4370.27	935...	4550.33
862...	4195.07	899...	4375.13	936...	4555.20
863...	4199.93	900...	4380.00	937...	4560.07
864...	4204.80	901...	4384.87	938...	4564.93
865...	4209.67	902...	4389.73	939...	4569.80
866...	4214.53	903...	4394.60	940...	4574.67
867...	4219.40	904...	4399.47	941...	4579.53
868...	4224.27	905...	4404.33	942...	4584.40
869...	4229.13	906...	4409.20	943...	4589.27
870...	4234.00	907...	4414.07	944...	4594.13
871...	4238.87	908...	4418.93	945...	4599.00
872...	4243.73	909...	4423.80	946...	4603.87
873...	4248.60	910...	4428.67	947...	4608.73
874...	4253.47	911...	4433.53	948...	4613.60

£	$ c.	£	$ c.	£	$ c.
949...	4618.47	973...	4735.27	997...	4852.07
950...	4623.33	974...	4740.13	998...	4856.93
951...	4628.20	975...	4745.00	999...	4861.80
952...	4633.07	976...	4749.87	1000...	4866.67
953...	4637.93	977...	4754.73	1100...	5353.33
954...	4642.80	978...	4759.60	1200...	5840.00
955...	4647.67	979...	4764.47	1300...	6326.67
956...	4652.53	980...	4769.33	1400...	6813.33
957...	4657.40	981...	4774.20	1500...	7300.00
958...	4662.27	982...	4779.07	1600...	7786.67
959...	4667.13	983...	4783.93	1700...	8273.33
960...	4672.00	984...	4788.80	1800...	8760.00
961...	4676.87	985...	4793.67	1900...	9246.67
962...	4681.73	986...	4798.53	2000...	9733.33
963...	4686.60	987...	4803.40	3000...	14600.00
964...	4691.47	988...	4808.27	4000...	19466.67
965...	4696.33	989...	4813.13	5000...	24333.33
966...	4701.20	990...	4818.00	6000...	29200.00
967...	4706.07	991...	4822.87	7000...	34066.67
968...	4710.93	992...	4827.73	8000...	38933.33
969...	4715.80	993...	4832.60	9000...	43800.00
970...	4720.67	994...	4837.47	10000...	48666.67
971...	4725.53	995...	4842.33	50000...	243333.33
972...	4730.40	996...	4847.20		

PENCE.		SHILLINGS.		SHILLINGS.	
1...	2	1...	.24⅓	13...	3.16⅓
2...	4	2...	.48⅔	14...	3.40⅔
3...	6	3...	.73	15...	3.65
4...	8	4...	.97⅓	16...	3.89⅓
5...	10	5...	1.21⅔	17...	4.13⅔
6...	12	6...	1.46	18...	4.38
7...	14	7...	1.70⅓	19...	4.62
8...	16	8...	1.94⅔	20...	4.86⅔
9...	18	9...	2.19		
10...	20	10...	2.43⅓		
11...	22	11...	2.67⅔		
12...	24⅓	12...	2.92		

FRANCS

REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO 19$\frac{3}{10}$ CENTS.

F.	$ C.	F.	$ C.	F.	$ C.
1...	.19	25...	4.83	49...	9.46
2...	.39	26...	5.02	50...	9.65
3...	.58	27...	5.21	51...	9.84
4...	.77	28...	5.40	52...	10.04
5...	.97	29...	5.60	53...	10.23
6...	1.16	30...	5.79	54...	10.42
7...	1.35	31...	5.98	55...	10.62
8...	1.54	32...	6.18	56...	10.81
9...	1.74	33...	6.37	57...	11.00
10...	1.93	34...	6.56	58...	11.19
11...	2.12	35...	6.76	59...	11.39
12...	2.32	36...	6.95	60...	11.58
13...	2.51	37...	7.14	61...	11.77
14...	2.70	38...	7.33	62...	11.97
15...	2.90	39...	7.53	63...	12.16
16...	3.09	40...	7.72	64...	12.35
17...	3.28	41...	7.91	65...	12.55
18...	3.47	42...	8.11	66...	12.74
19...	3.67	43...	8.30	67...	12.93
20...	3.86	44...	8.49	68...	13.12
21...	4.05	45...	8.69	69...	13.32
22...	4.25	46...	8.88	70...	13.51
23...	4.44	47...	9.07	71...	13.70
24...	4.63	48...	9.26	72...	13.90

F.	$ C.	F.	$ C.	F.	$ C.
73...	14.09	110...	21.23	147...	28.37
74...	14.28	111...	21.42	148...	28.56
75...	14.48	112...	21.62	149...	28.76
76...	14.67	113...	21.81	150...	28.95
77...	14.86	114...	22.00	151...	29.14
78...	15.05	115...	22.20	152...	29.34
79...	15.25	116...	22.39	153...	29.53
80...	15.44	117...	22.58	154...	29.72
81...	15.63	118...	22.77	155...	29.92
82...	15.83	119...	22.97	156...	30.11
83...	16.02	120...	23.16	157...	30.30
84...	16.21	121...	23.35	158...	30.49
85...	16.41	122...	23.55	159...	30.69
86...	16.60	123...	23.74	160...	30.88
87...	16.79	124...	23.93	161...	31.07
88...	16.98	125...	24.13	162...	31.27
89...	17.18	126...	24.32	163...	31.46
90...	17.37	127...	24.51	164...	31.65
91...	17.56	128...	24.70	165...	31.85
92...	17.76	129...	24.90	166...	32.04
93...	17.95	130...	25.09	167...	32.23
94...	18.14	131...	25.28	168...	32.42
95...	18.34	132...	25.48	169...	32.62
96...	18.53	133...	25.67	170...	32.81
97...	18.72	134...	25.86	171...	33.00
98...	18.91	135...	26.06	172...	33.20
99...	19.11	136...	26.25	173...	33.39
100...	19.30	137...	26.44	174...	33.58
101...	19.49	138...	26.63	175...	33.78
102...	19.69	139...	26.83	176...	33.97
103...	19.88	140...	27.02	177...	34.16
104...	20.07	141...	27.21	178...	34.35
105...	20.27	142...	27.41	179...	34.55
106...	20.46	143...	27.60	180...	34.74
107...	20.65	144...	27.79	181...	34.93
108...	20.84	145...	27.99	182...	35.13
109...	21.04	146...	28.18	183...	35.32

F.	$ C.	F.	$ C.	F.	$ C.
184...	35.51	221...	42.65	258...	49.79
185...	35.71	222...	42.85	259...	49.99
186...	35.90	223...	43.04	260...	50.18
187...	36.09	224...	43.23	261...	50.37
188...	36 28	225...	43.43	262...	50.57
189...	36.48	226...	43.62	263...	50.76
190...	36.67	227...	43.81	264...	50.95
191...	36.86	228...	44.00	265...	51.15
192...	37.06	229...	44.20	266...	51.34
193...	37.25	230...	44.39	267...	51.53
194...	37.44	231...	44.58	268...	51.72
195...	37.64	232...	44.78	269...	51.92
196...	37.83	233...	44.97	270...	52.11
197...	38.02	234...	45.16	271...	52.30
198...	38.21	235...	45.36	272...	52.50
199...	38.41	236...	45.55	273...	52.69
200...	38.60	237...	45.74	274...	52.88
201...	38.79	238...	45.93	275...	53.08
202...	38.99	239...	46.13	276...	53.27
203...	39.18	240...	46.32	277...	53.46
204...	39.37	241...	46.51	278...	53.65
205...	39.57	242...	46.71	279...	53.85
206...	39.76	243...	46.90	280...	54.04
207...	39.95	244...	47.09	281...	54.23
208...	40.14	245...	47.29	282...	54.43
209...	40.34	246...	47.48	283...	54.62
210...	40.53	247...	47.67	284...	54.81
211...	40.72	248...	47.86	285...	55.01
212...	40.92	249...	48.06	286...	55.20
213...	41.11	250...	48.25	287...	55.39
214...	41.30	251...	48.44	288...	55.58
215...	41.50	252...	48.64	289...	55.78
216...	41.69	253...	48.83	290...	55.97
217...	41.88	254...	49.02	291...	56.16
218...	42.07	255...	49.22	292...	56.36
219...	42.27	256...	49.41	293...	56.55
220...	42.46	257...	49.60	294...	56.74

F.	$ C.	F.	$ C.	F.	$ C.
295...	56.94	332...	64.08	369...	71.22
296...	57.13	333...	64.27	370...	71.41
297...	57.32	334...	64.46	371...	71.60
298...	57.51	335...	64.66	372...	71.80
299...	57.71	336...	64.85	373...	71.99
300...	57.90	337...	65.04	374...	72.18
301...	58.09	338...	65.23	375...	72.38
302...	58.29	339...	65.43	376...	72.57
303...	58.48	340...	65.62	377...	72.76
304...	58.67	341...	65.81	378...	72.95
305...	58.87	342...	66.01	379...	73.15
306...	59.06	343...	66.20	380...	73.34
307...	59.25	344...	66.39	381...	73.53
308...	59.44	345...	66.59	382...	73.73
309...	59.64	346...	66.78	383...	73.92
310...	59.83	347...	66.97	384...	74.11
311...	60.02	348...	67.16	385...	74.31
312...	60.22	349...	67.36	386...	74.50
313...	60.41	350...	67.55	387...	74.69
314...	60.60	351...	67.74	388...	74.88
315...	60.80	352...	67.94	389...	75.08
316...	60.99	353...	68.13	390...	75.27
317...	61.18	354...	68.32	391...	75.46
318...	61.37	355...	68.52	392...	75.66
319...	61.57	356...	68.71	393...	75.85
320...	61.76	357...	68.90	394...	76.04
321...	61.95	358...	69.09	395...	76.24
322...	62.15	359...	69.29	396...	76.43
323...	62.34	360...	69.48	397...	76.62
324...	62.53	361...	69.67	398...	76.81
325...	62.73	362...	69.87	399...	77.01
326...	62.92	363...	70.06	400...	77.20
327...	63.11	364...	70.25	401...	77.39
328...	63.30	365...	70.45	402...	77.59
329...	63.50	366...	70.64	403...	77.78
330...	63.69	367...	70.83	404...	77.97
331...	63.88	368...	71.02	405...	78.17

F.	$ C.	F.	$ C.	F.	$ C.
406...	78.36	443...	85.50	480...	92.64
407...	78.55	444...	85.69	481...	92.83
408...	78.74	445...	85.89	482...	93.03
409...	78.94	446...	86.08	483...	93.22
410...	79.13	447...	86.27	484...	93.41
411...	79.32	448...	86.46	485...	93.61
412...	79.52	449...	86.66	486...	93.80
413...	79.71	450...	86.85	487...	93.99
414...	79.90	451...	87.04	488...	94.18
415...	80.10	452...	87.24	489...	94.38
416...	80.29	453...	87.43	490...	94.57
417...	80.48	454...	87.62	491...	94.76
418...	80.67	455...	87.82	492...	94.96
419...	80.87	456...	88.01	493...	95.15
420...	81.06	457...	88.20	494...	95.34
421...	81.25	458...	88.39	495...	95.54
422...	81.45	459...	88.59	496...	95.73
423...	81.64	460...	88.78	497...	95.92
424...	81.83	461...	88.97	498...	96.11
425...	82.03	462...	89.17	499...	96.31
426...	82.22	463...	89.36	500...	96.50
427...	82.41	464...	89.55	501...	96.69
428...	82.60	465...	89.75	502...	96.89
429...	82.80	466...	89.94	503...	97.08
430...	82.99	467...	90.13	504...	97.27
431...	83.18	468...	90.32	505...	97.47
432...	83.38	469...	90.52	506...	97.66
433...	83.57	470...	90.71	507...	97.85
434...	83.76	471...	90.90	508...	98.04
435...	83.96	472...	91.10	509...	98.24
436...	84.15	473...	91.29	510...	98.43
437...	84.34	474...	91.48	511...	98.62
438...	84.53	475...	91.68	512...	98.82
439...	84.73	476...	91.87	513...	99.01
440...	84.92	477...	92.06	514...	99.20
441...	85.11	478...	92.25	515...	99.40
442...	85.31	479...	92.45	516...	99.59

F.	$ C.	F.	$ C.	F.	$ C.
517...	99.78	554...	106.92	591...	114.06
518...	99.97	555...	107.12	592...	114.26
519...	100.17	556...	107.31	593...	114.45
520...	100.36	557...	107.50	594...	114.64
521...	100.55	558...	107.69	595...	114.84
522...	100.75	559...	107.89	596...	115.03
523...	100.94	560...	108.08	597...	115.22
524...	101.13	561...	108.27	598...	115.41
525...	101.33	562...	108.47	599...	115.61
526...	101.52	563...	108.66	600...	115.80
527...	101.71	564...	108.85	601...	115.99
528...	101.90	565...	109.05	602...	116.19
529...	102.10	566...	109.24	603...	116.38
530...	102.29	567...	109.43	604...	116.57
531...	102.48	568...	109.62	605...	116.77
532...	102.68	569...	109.82	606...	116.96
533...	102.87	570...	110.01	607...	117.15
534...	103.06	571...	110.20	608...	117.34
535...	103.26	572...	110.40	609...	117.54
536...	103.45	573...	110.59	610...	117.73
537...	103.64	574...	110.78	611...	117.92
538...	103.83	575...	110.98	612...	118.12
539...	104.03	576...	111.17	613...	118.31
540...	104.22	577...	111.36	614...	118.50
541...	104.41	578...	111.55	615...	118.70
542...	104.61	579...	111.75	616...	118.89
543...	104.80	580...	111.94	617...	119.08
544...	104.99	581...	112.13	618...	119.27
545...	105.19	582...	112.33	619...	119.47
546...	105.38	583...	112.52	620...	119.66
547...	105.57	584...	112.71	621...	119.85
548...	105.76	585...	112.91	622...	120.05
549...	105.96	586...	113.10	623...	120.24
550...	106.15	587...	113.29	624...	120.43
551...	106.34	588...	113.48	625...	120.63
552...	106.54	589...	113.68	626...	120.82
553...	106.73	590...	113.87	627...	121.01

F.	$ C.	F.	$ C.	F.	$ C.
628...	121.20	665...	128.35	702...	135.49
629...	121.40	666...	128.54	703...	135.68
630...	121.59	667...	128.73	704...	135.87
631...	121.78	668...	128.92	705...	136.07
632...	121.98	669...	129.12	706...	136.26
633...	122.17	670...	129.31	707...	136.45
634...	122.36	671...	129.50	708...	136.64
635...	122.56	672...	129.70	709...	136.84
636...	122.75	673...	129.89	710...	137.03
637...	122.94	674...	130.08	711...	137.22
638...	123.13	675...	130.28	712...	137.42
639...	123.33	676...	130.47	713...	137.61
640...	123.52	677...	130.66	714...	137.80
641...	123.71	678...	130.85	715...	138.00
642...	123.91	679...	131.05	716...	138.19
643...	124.10	680...	131.24	717...	138.38
644...	124.29	681...	131.43	718...	138.57
645...	124.49	682...	131.63	719...	138.77
646...	124.68	683...	131.82	720...	138.96
647...	124.87	684...	132.01	721...	139.15
648...	125.06	685...	132.21	722...	139.35
649...	125.26	686...	132.40	723...	139.54
650...	125.45	687...	132.59	724...	139.73
651...	125.64	688...	132.78	725...	139.93
652...	125.84	689...	132.98	726...	140.12
653...	126.03	690...	133.17	727...	140.31
654...	126.22	691...	133.36	728...	140.50
655...	126.42	692...	133.56	729...	140.70
656...	126.61	693...	133.75	730...	140.89
657...	126.80	694...	133.94	731...	141.08
658...	126.99	695...	134.14	732...	141.28
659...	127.19	696...	134.33	733...	141.47
660...	127.38	697...	134.52	734...	141.66
661...	127.57	698...	134.71	735...	141.86
662...	127.77	699...	134.91	736...	142.05
663...	127.96	700...	135.10	737...	142.24
664...	128.15	701...	135.29	738...	142.43

F.	$ C.	F.	$ C.	F.	$ C.
739...	142.63	776...	149.77	813...	156.91
740...	142.82	777...	149.96	814...	157.10
741...	143.01	778...	150.15	815...	157.30
742...	143.21	779...	150.35	816...	157.49
743...	143.40	780...	150.54	817...	157.68
744...	143.59	781...	150.73	818...	157.87
745...	143.79	782...	150.93	819...	158.07
746...	143.98	783...	151.12	820...	158.26
747...	144.17	784...	151.31	821...	158.45
748...	144.36	785...	151.51	822...	158.65
749...	144.56	786...	151.70	823...	158.84
750...	144.75	787...	151.89	824...	159.03
751...	144.94	788...	152.08	825...	159.23
752...	145.14	789...	152.28	826...	159.42
753...	145.33	790...	152.47	827...	159.61
754...	145.52	791...	152.66	828...	159.80
755...	145.72	792...	152.86	829...	160.00
756...	145.91	793...	153.05	830...	160.19
757.	146.10	794...	153.24	831...	160.38
758...	146.29	795...	153.44	832...	160.58
759...	146.49	796...	153.63	833...	160.77
760...	146.68	797...	153.82	834...	160.96
761...	146.87	798...	154.01	835...	161.16
762...	147.07	799...	154·21	836...	161.35
763...	147.26	800...	154.40	837...	161.54
764...	147.45	801...	154.59	838...	161.73
765...	147.65	802...	154.79	839...	161.93
766...	147.84	803...	154.98	840...	162.12
767...	148.03	804...	155.17	841...	162.31
768...	148.22	805...	155.37	842...	162.51
769...	148.42	806...	155.56	843...	162.70
770...	148.61	807...	155.75	844...	162.89
771...	148.80	808...	155.94	845...	163.09
772...	149.00	809...	156.14	846...	163.28
773...	149.19	810...	156.33	847...	163.47
774...	149.38	811...	156.52	848...	163.66
775...	149.58	812...	156.72	849...	163.86

F.	$ C.	F.	$ C.	F.	$ C.
850...	164.05	887...	171.19	924...	178.33
851...	164.24	888...	171.38	925...	178.53
852...	164.44	889...	171.58	926...	178.72
853...	164.63	890...	171.77	927...	178.91
854...	164.82	891...	171.96	928...	179.10
855...	165.02	892...	172.16	929...	179.30
856...	165.21	893...	172.35	930...	179.49
857...	165.40	894...	172.54	931...	179.68
858...	165.59	895...	172.74	932...	179.88
859...	165.79	896...	172.93	933...	180.07
860...	165.98	897...	173.12	934...	180.26
861...	166.17	898...	173.31	935...	180.46
862...	166.37	899...	173.51	936...	180.65
863...	166.56	900...	173.70	937...	180.84
864...	166.75	901...	173.89	938...	181.03
865...	166.95	902...	174.09	939...	181.23
866...	167.14	903...	174.28	940...	181.42
867...	167.33	904...	174.47	941...	181.61
868...	167.52	905...	174.67	942...	181.81
869...	167.72	906...	174.86	943...	182.00
870...	167.91	907...	175.05	944...	182.19
871...	168.10	908...	175.24	945...	182.39
872...	168.30	909...	175.44	946...	182.58
873...	168.49	910...	175.63	947...	182.77
874...	168.68	911...	175.82	948...	182.96
875...	168.88	912...	176.02	949...	183.16
876...	169.07	913...	176.21	950...	183.35
877...	169.26	914...	176.40	951...	183.54
878...	169.45	915...	176.60	952...	183.74
879...	169.65	916...	176.79	953...	183.93
880...	169.84	917...	176.98	954...	184.12
881...	170.03	918...	177.17	955...	184.32
882...	170.23	919...	177.37	956...	184.51
883...	170.42	920...	177.56	957...	184.70
884...	170.61	921...	177.75	958...	184.89
885...	170.81	922...	177.95	959...	185.09
886...	171.00	923...	178.14	960...	185.28

F.	$ C.	F.	$ C.	F.	$ C.
961...	185.47	983...	189.72	1500...	289.50
962...	185.67	984...	189.91	1600...	308.80
963...	185.86	985...	190.11	1700...	328.10
964...	186.05	986...	190.30	1800...	347.40
965...	186.25	987...	190.49	1900...	366.70
966...	186.44	988...	190.68	2000...	386.00
967...	186.63	989...	190.88	2500...	482.50
968...	186.82	990...	191.07	3000...	579.00
969...	187.02	991...	191.26	3500...	675.50
970...	187.21	992...	191.46	4000...	772.00
971...	187.40	993...	191.65	4500...	868.50
972...	187.60	994...	191.84	5000...	965.00
973...	187.79	995...	192.04	5500...	1061.50
974...	187.98	996...	192.23	6000...	1158.00
975...	188.18	997...	192.42	6500...	1254.00
976...	188.37	998...	192.61	7000...	1351.00
977...	188.56	999...	192.81	7500...	1447.50
978...	188.75	1000...	193.00	8000...	1544.00
979...	188.95	1100...	212.30	8500...	1640.50
980...	189.14	1200...	231.60	9000...	1737.00
981...	189.33	1300...	250.90	9500...	1833.50
982...	189.53	1400...	270.20	10000...	1930.00

GERMAN RIXMARK

REDUCED TO

DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

RM.	$ C.	RM.	$ C.	RM.	$ C.
1...	.24	26...	6.19	51...	12.14
2...	.48	27...	6.43	52...	12.38
3...	.71	28...	6.66	53..	12.61
4...	.95	29...	6.90	54...	12.85
5...	1.19	30 ..	7.14	55...	13.09
6...	1.43	31...	7.38	56...	13.33
7...	1.67	32...	7.62	57...	13.57
8...	1.90	33...	7.85	58...	13.80
9...	2.14	34...	8.09	59...	14.04
10...	2.38	35...	8.33	60...	14.28
11...	2.62	36...	8.57	61...	14.52
12...	2.86	37...	8.81	62...	14.76
13...	3.09	38...	9.04	63...	14.99
14..	3.33	39...	9.28	64...	15.23
15 ..	3.57	40...	9.52	65...	15.47
16 .	3.81	41...	9.76	66...	15.71
17...	4.05	42...	10.00	67...	15.95
18...	4.28	43...	10.23	68...	16.18
19...	4.52	44...	10.47	69...	16.42
20...	4.76	45 ..	10.71	70...	16.66
21...	5.00	46...	10.95	71...	16.90
22...	5.24	47...	11.19	72...	17.14
23...	5.47	48...	11.42	73...	17.37
24 ..	5.71	49...	11.66	74...	17.61
25. .	5.95	50...	11.90	75...	17.85

RM.	$ C.	RM.	$ C.	RM.	$ C.
76...	18.09	113...	26 89	150...	35.70
77...	18.33	114...	27.13	151...	35.94
78...	18.56	115...	27.37	152...	36.18
79...	18.80	116...	27.61	153...	36.41
80...	19.04	117...	27.85	154...	36.65
81...	19.28	118...	28.08	155...	36.89
82...	19.52	119..	28.32	156...	37.13
83...	19.75	120...	28.56	157...	37.37
84...	19.99	121...	28.80	158...	37.60
85..	20.23	122...	29.04	159...	37.84
86...	20.47	123...	29.27	160...	38.08
87 .	20 71	124...	29.51	161...	38.32
88...	20.94	125...	29.75	162...	38.56
89...	21.18	126...	29 99	163...	38.79
90 ..	21.42	127...	30.23	164...	39.03
91...	21.66	128...	30.46	165...	39.27
92...	21.90	129...	30.70	166...	39.51
93...	22.13	130...	30.94	167...	39.75
94...	22 37	131...	31.18	168...	39.98
95...	22.61	132...	31.42	169...	40.22
96...	22.85	133...	31.65	170...	40.46
97...	23.09	134...	31.89	171...	40.70
98...	23.32	135...	32.13	172...	40.94
99...	23.56	136...	32.37	173...	41.17
100 ..	23.80	137...	32.61	174...	41.41
101...	24.04	138...	32.84	175...	41.65
102...	24 28	139...	33.08	176...	41.89
103...	24.51	140...	33.32	177...	42.13
104...	24.75	141...	33.56	178...	42.36
105...	24.99	142...	33.80	179...	42.60
106...	25.23	143...	34.03	180...	42.84
107...	25.47	144...	34.27	181...	43.08
108...	25.70	145...	34.51	182...	43.32
109 ..	25.94	146...	34.75	183...	43.55
110...	26 18	147...	34.99	184...	43.79
111...	26.42	148...	35.22	185...	44.03
112 .	26.66	149...	35.46	186...	44.27

RM.	$ C.	RM.	$ C.	RM.	$ C.
187...	44.51	224...	53.31	261...	62.12
188...	44.74	225...	53.55	262...	62.36
189...	44.98	226...	53.79	263...	62.59
190...	45.22	227...	54.03	264...	62.83
191...	45.46	228...	54.26	265...	63.07
192...	45.70	229...	54.50	266...	63.31
193...	45.93	230...	54.74	267...	63.55
194...	46.17	231...	54.98	268...	63.78
195...	46.41	232...	55.22	269...	64.02
196...	46.65	233...	55.45	270...	64.26
197...	46.89	234...	55.69	271...	64.50
198...	47.12	235...	55.93	272...	64.74
199...	47.36	236...	56.17	273...	64.97
200...	47.60	237...	56.41	274...	65.21
201...	47 84	238...	56.64	275...	65.45
202...	48.08	239 ..	56.88	276...	65.69
203...	48.31	240...	57.12	277...	65.93
204 ..	48.55	241...	57.36	278...	66.16
205...	48.79	242...	57.60	279...	66.40
206...	49.03	243...	57.83	280...	66.64
207...	49.27	244...	58.07	281...	66.88
208...	49.50	245...	58.31	282...	67.12
209...	49.74	246...	58.55	283...	67.35
210...	49 98	247...	58.79	284...	67.59
211...	50 22	248...	59.02	285...	67.83
212...	50.46	249...	59.26	286...	68.07
213...	50.69	250...	59.50	287...	68.31
214...	50.93	251...	59.74	288...	68.54
215...	51.17	252...	59.98	289...	68.78
216...	51.41	253...	60.21	290...	69.02
217...	51.65	254...	60.45	291...	69.26
218..	51.88	255...	60.69	292...	69.50
219...	52.12	256...	60.93	293...	69.73
220...	52.36	257...	61.17	294...	69.97
221..	52.60	258...	61.40	295...	70.21
222...	52.84	259...	61.64	296...	70.45
223...	53.07	260...	61.88	297...	70.69

RM.	$ C.	RM.	$ C	RM.	$ C.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306 ..	72.83	343...	81.63	380...	90.44
307...	73 07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351 ..	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393 ..	93.53
320	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406...	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

RE.	$ C.	RM.	$ C.	RM.	$ C
409...	97 34	446...	106.15	483...	114.95
410...	97.58	447...	106.39	484...	115.19
411...	97.82	448...	106.62	485...	115.43
412...	98.06	449..	106.86	486...	115.67
413...	98.29	450...	107.10	487...	115.91
414...	98.53	451...	107.34	488...	116.14
415...	98.77	452...	107.58	489...	116.38
416...	99.01	453...	107.81	490...	116.62
417...	99.25	454...	108.05	491...	116.86
418...	99.48	455...	108 29	492 ..	117.10
419...	99.72	456...	108.53	493...	117.33
420...	99.96	457...	108.77	494 ..	117 57
421...	100.20	458...	109.00	495...	117.81
422...	100.44	459...	109.24	496...	118.05
423...	100.67	460...	109.48	497...	118.29
424...	100 91	461. .	109.72	498...	118.52
425...	101.15	462...	109.96	499...	118.76
426...	101.39	463...	110.19	500...	119.00
427...	101.63	464...	110.43	501...	119.24
428 ..	101.86	465...	110.67	502...	119.48
429...	102.10	466...	110.91	503...	119.71
430...	102.34	467...	111.15	504...	119.95
431...	102.58	468...	111.38	505...	120 19
432...	102.82	469...	111.62	506...	120.43
433...	103 05	470...	111.86	507...	120.67
434...	103.29	471...	112.10	508...	120.90
435...	103.53	472...	112.34	509..	121.14
436	103.77	473...	112.57	510...	121.38
437 ..	104 01	474...	112.81	511...	121.62
438...	104.24	475...	113.05	512...	121.86
439...	104.48	476...	113.29	513...	122.09
440...	104.72	477...	113.53	514...	122.33
441...	104.96	478	113.76	515...	122.57
442...	105.20	479...	114.00	516...	122 81
443...	105.43	480...	114.24	517...	123.05
444...	105.67	481...	114.48	518...	123.28
445...	105.91	482...	114.72	519...	123.52

RM.	$ C.	RM.	$ C.	RM.	$ C.
520...	123.76	557...	132.57	594...	141.37
521...	124.00	558...	132.80	595...	141.61
522...	124.24	559...	133.04	596...	141.85
523...	124.47	560...	133.28	597...	142 09
524...	124.71	561...	133.52	598...	142.32
525...	124.95	562...	133.76	599...	142.56
526...	125.19	563...	133.99	600...	142.80
527...	125.43	564...	134.23	601...	143.04
528...	125.66	565...	134.47	602...	143.28
529...	125.90	566...	134.71	603...	143.51
530...	126.14	567...	134.95	604...	143.75
531...	126.38	568...	135.18	605...	143.99
532...	126.62	569...	135.42	606...	144.23
533...	126.85	570...	135.66	607...	144.47
534...	127.09	571...	135.90	608...	144.70
535...	127.33	572...	136.14	609...	144.94
536...	127.57	573...	136.37	610...	145.18
537...	127.81	574...	136.61	611...	145.42
538...	128.04	575...	136.85	612...	145.66
539...	128.28	576...	137.09	613...	145.89
540...	128.52	577...	137 33	614...	146 13
541...	128.76	578...	137.56	615...	146.37
542...	129.00	579...	137.80	616...	146.61
543...	129.23	580...	138.04	617...	146.85
544...	129.47	581...	138.28	618...	147.08
545...	129.71	582...	138.52	619...	147.32
546...	129.95	583...	138.75	620...	147.56
547...	130.19	584...	138.99	621...	147.80
548...	130.42	585...	139.23	622...	148.04
549...	130.66	586...	139.47	623...	148.27
550...	130.90	587...	139.71	624...	148.51
551...	131.14	588...	139.94	625...	148.75
552...	131.38	589...	140.18	626...	148.99
553...	131.61	590...	140.42	627...	149 23
554...	131.85	591...	140.66	628...	149.46
555...	132.09	592...	140.90	629...	149.70
556...	132.33	593...	141.13	630...	149.94

RM.	$ C.	RM.	$ C.	RM.	$ C.
631...	150.18	668...	158.98	705...	167.79
632...	150.42	669...	159.22	706 ..	168.03
633...	150.65	670...	159.46	707...	168.27
634...	150.89	671 ..	159.70	708...	168.50
635...	151.13	672...	159.94	709...	168.74
636...	151.37	673...	160.17	710...	168.98
637...	151.61	674...	160.41	711...	169.22
638...	151.84	675...	160.65	712...	169.46
639...	152.08	676...	160.89	713...	169.69
640...	152.32	677...	161.13	714...	169.93
641...	152.56	678...	161.36	715...	170.17
642...	152.80	679...	161.60	716...	170.41
643...	153.03	680...	161.84	717...	170.65
644...	153.27	681...	162.08	718...	170.88
645...	153.51	682...	162.32	719...	171.12
646...	153.75	683...	162.55	720...	171.36
647...	153.99	684...	162.79	721...	171.60
648...	154.22	685...	163.03	722...	171.84
649...	154.46	686...	163.27	723...	172.07
650...	154.70	687...	163.51	724...	172 31
651...	154.94	688...	163.74	725...	172 55
652...	155.18	689...	163.98	726...	172.79
653...	155 41	690...	164.22	727...	173.03
654 ..	155.65	691...	164.46	728...	173.26
655...	155.89	692...	164.70	729...	173.50
656 ..	156.13	693...	164.93	730...	173.74
657...	156.37	694...	165.17	731...	173.98
658...	156.60	695...	165.41	732...	174.22
659...	156.84	696...	165.65	733...	174 45
660...	157.08	697...	165.89	734...	174.69
661...	157.32	698..	166.12	735...	174.93
662...	157.56	699...	166.36	736...	175.17
663...	157.79	700...	166.60	737..	175.41
664...	158.03	701...	166.84	738...	175.64
665...	158.27	702...	167.08	739...	175.88
666...	158.51	703...	167.31	740...	176.12
667...	158.75	704...	167.55	741...	176.36

RM.	$ C.	RM.	$ C.	RM.	$ C
742...	176.60	779...	185.40	816...	194.21
743...	176.83	780...	185.64	817...	194.45
744...	177.07	781...	185.88	818...	194.68
745 ..	177.31	782...	186.12	819...	194.92
746...	177.55	783...	186.35	820...	195.16
747...	177.79	784...	186.59	821...	195.40
748...	178.02	785...	186.83	822...	195.64
749...	178.26	786...	187.07	823...	195.87
750 ..	178.50	787...	187.31	824...	196.11
751...	178.74	788...	187.54	825 ..	196.35
752...	178.98	789...	187.78	826...	196.59
753...	179.21	790...	188.02	827	196.83
754..	179.45	791...	188.26	828...	197.06
755...	179.69	792 ..	188.50	829...	197.30
756...	179.93	793...	188.73	830...	197.54
757...	180.17	794...	188.97	831 ..	197.78
758...	180.40	795...	189.21	832...	198.02
759...	180.64	796..	189.45	833...	198.25
760...	180.88	797...	189.69	834...	198.49
761...	181.12	798...	189.92	835...	198.73
762...	181.36	799...	190.16	836...	198.97
763...	181.59	800...	190.40	837...	199.21
764...	181.83	801...	190.64	838...	199.44
765 .	182.07	802...	190.88	839...	199.68
766...	182.31	803...	191.11	840...	199.92
767...	182.55	804...	191.35	841...	200.16
768...	182.78	805...	191.59	842...	200.40
769 ..	183.02	806...	191.83	843...	200.63
770...	183.26	807...	192.07	844...	200.87
771...	183.50	808...	192.30	845...	201.11
772...	183.74	809...	192.54	846...	201.35
773...	183.97	810...	192.78	847...	201.59
774...	184.21	811...	193.02	848...	201.82
775...	184.45	812...	193.26	849...	202.06
776...	184.69	813...	193.49	850...	202.30
777...	184.93	814...	193.73	851...	202.54
778...	185.16	815...	193.97	852...	202.78

RM.	$ C.	RM.	$ C.	RM.	$ C.
853...	203.01	890...	211.82	927...	220.63
854...	203.25	891...	212.06	928...	220.86
855...	203.49	892...	212.30	929...	221.10
856...	203.73	893...	212 53	930...	221 34
857...	203.97	894...	212.77	931...	221.58
858...	204.20	895...	213.01	932...	221.82
859...	204.44	896...	213.25	933...	222.05
860...	204.60	897...	213.49	934...	222.29
861...	204.92	898...	213.72	935...	222.53
862...	205.16	899...	213.96	936...	222.77
863...	205.39	900...	214.20	937...	223.01
864...	205.63	901...	214.44	938...	223.24
865...	205.87	902...	214.68	939...	223.48
866...	206.11	903...	214.91	940...	223.72
867...	206.35	904...	215.15	941...	223.96
868...	206.58	905...	215.39	942...	224.20
869...	206.82	906...	215.63	943...	224.43
870...	207.06	907...	215.87	944...	224.67
871...	207.30	908...	216.10	945...	224.91
872...	207.54	909...	216.34	946...	225.15
873...	207.77	910...	216.58	947...	225.39
874...	208.01	911...	216.82	948...	225.62
875...	208.25	912...	217.06	949...	225.86
876...	208.49	913...	217.29	950...	226.10
877...	208.73	914...	217 53	951...	226.34
878...	208.96	915...	217.77	952...	226.58
879...	209.20	916...	218.01	953...	226.81
880...	209.44	917...	218.25	954...	227.05
881...	209.68	918...	218.48	955...	227.29
882...	209.92	919...	218.72	956...	227.53
883...	210.15	920...	218.96	957...	227.77
884...	210.39	921...	219.20	958...	228.00
885...	210.63	922...	219.44	959...	228.24
886...	210.87	923...	219.67	960...	228.48
887...	211.11	924...	219.91	961...	228.72
888...	211 34	925...	220.15	962...	228.96
889...	211.58	926...	220.39	963...	229.19

RM.	$ c.	RM.	$ c.	RM	$ c.
964 ..	229.43	983...	233.95	1100..	261.80
965...	229.67	984...	234.19	1200...	285.60
966...	229.91	985...	234.43	1300...	309.40
967..	230.15	986...	234.67	1400...	333.20
968...	230.38	987...	234.91	1500 ..	357.00
969...	230.62	988...	235.14	1600...	380.80
970 ..	230.86	989...	235.38	1700...	404.60
971...	231.10	990...	235.62	1800...	428.40
972...	231.34	991...	235.86	1900...	452.20
973...	231.57	992...	236.10	2000...	476.00
974...	231.81	993 ..	236.33	3000...	714.00
975...	232.05	994...	236.57	4000...	952.00
976...	232.29	995...	236.81	5000...	1190.00
977...	232.53	996...	237.05	6000...	1428.00
978...	232.76	997...	237.29	7000...	1666.00
979...	233.00	998...	237.52	8000...	1904.00
980...	233.24	999...	237.76	9000...	2142.00
981...	233.48	1000...	238.00	10000...	2380.00
982...	233.72				

Fractional Currency,=100 Pfennig equal to one Rixmark.

TABLE

SHOWING THE

CANADIAN CUSTOMS VALUES

OF THE

PRINCIPAL FOREIGN CURRENCIES.

COUNTRY.	MONETARY UNIT.	STANDARD.	Value in Dollars and Cents.
Austria	Florin		
Belgium	Franc	Gold & Silver	$0.19.3
Bolivia	Dollar	Gold & Silver	.96.5
Brazil	Milreis	Gold	.54.5
Bogota	Peso	Gold	.96.5
Central America	Dollar	Silver	.93.5
Chili	Peso	Gold	.91.2
China	Tael		
Denmark	Crown	Gold	.26.8
Ecuador	Dollar	Silver	.93 5
Egypt	Pound of 100 piastres	Gold	4.97.4
France	Franc	Gold & Silver	.19.3
Greece	Drachma	Gold & Silver	.19.3
German Empire	Mark	Gold	.23 8
Japan	Yen	Gold	.99.7
India	Rupee of 16 annas	Silver	.44.4
Italy	Lira	Gold & Silver	.19.3
Liberia	Dollar	Gold	1.00.
Mexico	Dollar	Silver	1.01.5
Netherlands	Florin	Gold & Silver	.38.5
Norway	Crown	Gold	.26.8
Peru	Dollar	Silver	.93.5
Portugal	Milreis	Gold	1.08.
Russia	Rouble	Silver	.74.8
Sandwich Islands	Dollar	Gold	1.00.
Spain	Peseta of 100 centimes	Gold & Silver	.19 3
Sweden	Crown	Gold	.26 8
Switzerland	Franc	Gold & Silver	.19 3
Tripoli	Mahbub of 20 piastres	Silver	.84.4
Turkey	Piaster	Gold	.04.3
United States of Colombia	Peso	Silver	.9..5

THE VALUE OF FRANCS IN ENGLISH MONEY.

Valeur des Francs en Monnaie Anglaise.

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
. 5	=	..	..	½	1 70	=	..	1	4⅜
. 10	"	..	..	1	1 75	"	..	1	4¾
. 15	"	..	..	1½	1 80	"	..	1	5¼
. 20	"	..	..	1⅞	1 90	"	..	1	6¼
. 25	"	..	..	2⅜	2 ..	"	..	1	7⅛
. 30	"	..	..	2⅞	2 10	"	..	1	8⅛
. 35	"	..	..	3⅜	2 20	"	..	1	9⅛
. 40	"	..	..	3⅞	2 25	"	..	1	9⅝
. 45	"	..	..	4⅜	2 30	"	..	1	10⅛
. 50	"	..	..	4¾	2 40	"	..	1	11
. 55	"	..	..	5¼	**2 50**	"	..	**2**	..
. 60	"	..	..	5¾	2 60	"	..	2	1
. 65	"	..	..	6¼	2 70	"	..	2	1⅞
. 70	"	..	..	6¾	2 75	"	..	2	2⅜
. 75	"	..	..	7¼	2 80	"	..	2	2⅞
. 80	"	..	..	7⅝	2 90	"	..	2	3⅞
. 85	"	..	..	8⅛	3 ..	"	..	2	4¾
. 90	"	..	..	8⅝	3 10	"	..	2	5¾
. 95	"	..	..	9⅛	3 20	"	..	2	6¾
1 ..	"	..	..	9⅝	3 25	"	..	2	7¼
1 10	"	..	..	10½	3 30	"	..	2	7⅝
1 20	"	..	..	11½	3 40	"	..	2	8⅝
1 25	"	.	**1**	..	3 50	"	..	2	9⅝
1 30	"	..	1	½	3 60	"	..	2	10½
1 40	"	..	1	1½	3 70	"	..	2	11½
1 50	"	..	1	2⅜	**3 75**	"	..	**3**	..
1 60	"	..	1	3⅜	3 80	"	..	3	.. ½

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
3 90	=	..	3	1½	6 40	=	..	5	1½
4 ..	"	..	3	2⅜	6 50	"	..	5	2⅜
4 10	"	..	3	3⅜	6 60	"	..	5	3⅜
4 20	"	..	3	4⅜	6 70	"	..	5	4⅜
4 25	"	..	3	4¾	6 75	"	..	5	4¾
4 30	"	..	3	5¼	6 80	"	..	5	5¼
4 40	"	..	3	6¼	6 90	"	..	5	6¼
4 50	"	..	3	7⅛	7 ..	"	..	5	7⅛
4 60	"	..	3	8⅛	7 10	"	..	5	8⅛
4 70	"	..	3	9⅛	7 20	"	..	5	9⅛
4 75	"	..	3	9⅝	7 25	"	..	5	9⅝
4 80	"	..	3	10⅛	7 30	"	..	5	10⅛
4 90	"	..	3	11	7 40	"	..	5	11
5 ..	"	..	**4**	..	**7 50**	"	..	**6**	..
5 10	"	..	4	1	7 60	"	..	6	1
5 20	"	..	4	1⅞	7 70	"	..	6	1⅞
5 25	"	..	4	2⅜	7 75	"	..	6	2⅜
5 30	"	..	4	2⅞	7 80	"	..	6	2⅞
5 40	"	..	4	3⅞	7 90	"	..	6	3⅞
5 50	"	..	4	4¾	8 ..	"	..	6	4¾
5 60	"	..	4	5¾	8 10	"	..	6	5¾
5 70	"	..	4	6¾	8 20	"	..	6	6¾
5 75	"	..	4	7¼	8 25	"	..	6	7¼
5 80	"	..	4	7⅝	8 30	"	..	6	7⅝
5 90	"	..	4	8⅝	8 40	"	..	6	8⅝
6 ..	"	..	4	9⅝	8 50	"	..	6	9⅝
6 10	"	..	4	10½	8 60	"	..	6	10½
6 20	"	..	4	11½	8 70	"	..	6	11½
6 25	"	..	**5**	..	**8 75**	"	..	**7**	..
6 30	"	..	5	..½	8 80	"	..	7	..½

Fr.	Cts.		£	s.	d.
8	90	=	..	7	1½
9	..	"	..	7	2⅜
9	10	"	..	7	3⅜
9	20	"	..	7	4⅜
9	25	"	..	7	4¾
9	30	"	..	7	5¼
9	40	"	..	7	6¼
9	50	"	..	7	7⅛
9	60	"	..	7	8⅛
9	70	"	..	7	9⅛
9	75	"	..	7	9⅝
9	80	"	..	7	10⅛
9	90	"	..	7	11
10	..	"	..	**8**	..
11	..	"	..	8	9½
11	**25**	"	..	**9**	..
12	..	"	..	9	7¼
12	**50**	"	..	**10**	..
13	..	"	..	10	4¾
13	75	"	..	11	..
14	..	"	..	11	2½
15	..	"	..	12	..
16	..	"	..	12	9½
16	25	"	..	13	..
17	..	"	..	13	7¼
17	50	"	..	14	..
18	..	"	..	14	4¾
18	**75**	"	..	**15**	..
19	..	"	..	15	2½
20	..	"	..	16	..

Fr.	Cts.		£	s.	d.
21	..	=	..	16	9½
21	25	"	..	17	..
22	..	"	..	17	7¼
22	50	"	..	18	..
23	..	"	..	18	4¾
23	75	"	..	19	..
24	..	"	..	19	2½
25	..	"	**1**	..	..
26	..	"	1	..	9½
27	..	"	1	1	7¼
28	..	"	1	2	4¾
29	..	"	1	3	2½
30	..	"	1	4	..
31	..	"	1	4	9½
32	..	"	1	5	7¼
33	..	"	1	6	4¾
34	..	"	1	7	2½
35	..	"	1	8	..
36	..	"	1	8	9½
37	..	"	1	9	7¼
38	..	"	1	10	4¾
39	..	"	1	11	2½
40	..	"	1	12	..
41	..	"	1	12	9½
42	..	"	1	13	7¼
43	..	"	1	14	4¾
44	..	"	1	15	2½
45	..	"	1	16	..
46	..	"	1	16	9½
47	..	"	1	17	7¼

Fr.		£	s.	d.	Fr.		£	s.	d.
48	=	1	18	4¾	78	=	3	2	4¾
49	"	1	19	2½	79	"	3	3	2½
50	"	**2**	..	..	80	"	3	4	..
51	"	2	..	9½	81	"	3	4	9½
52	"	2	1	7¼	82	"	3	5	7¼
53	"	2	2	4¾	83	"	3	6	4¾
54	"	2	3	2¼	84	"	3	7	2½
55	"	2	4	..	85	"	3	8	..
56	"	2	4	9½	86	"	3	8	9½
57	"	2	5	7¼	87	"	3	9	7¼
58	"	2	6	4¾	88	"	3	10	4¾
59	"	2	7	2½	89	"	3	11	2½
60	"	2	8	..	90	"	3	12	..
61	"	2	8	9½	91	"	3	12	9½
62	"	2	9	7¼	92	"	3	13	7¼
63	"	2	10	4¾	93	"	3	14	4¾
64	"	2	11	2½	94	"	3	15	2½
65	"	2	12	..	95	"	3	16	..
66	"	2	12	9½	96	"	3	16	9½
67	"	2	13	7¼	97	"	3	17	7¼
68	"	2	14	4¾	98	"	3	18	4¾
69	"	2	15	2½	99	"	3	19	2½
70	"	2	16	..	**100**	"	**4**	..	..
71	"	2	16	9½	150	"	6	..	..
72	"	2	17	7¼	200	"	8	..	..
73	"	2	18	4¾	250	"	10	..	..
74	"	2	19	2½	300	"	12	..	..
75	"	**3**	..	..	350	"	14	..	..
76	"	3	..	9½	400	"	16	..	..
77	"	3	1	7¼	450	"	18	..	..

Fr.		£	s.	d.	Fr.		£	s.	d.
500	=	20	..	..	3500	=	140	..	..
550	"	22	..	..	4000	"	160	..	..
600	"	24	..	..	4500	"	180	..	..
650	"	26	..	..	5000	"	200	..	..
700	"	28	..	..	5500	"	220	..	..
750	"	30	..	..	6000	"	240	..	..
800	"	32	..	..	6500	"	260	..	..
850	"	34	..	..	7000	"	280	..	..
900	"	36	..	..	7500	"	300	..	..
950	"	38	..	..	8000	"	320	..	..
1000	"	40	..	..	8500	"	340	..	..
1500	"	60	..	..	9000	"	360	..	..
2000	"	80	..	..	9500	"	380	..	..
2500	"	100	..	..	10000	"	400	..	..
3000	"	120	..	..	**20000**	"	**800**	..	..

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